

LOS ANGELES UNIFIED SCHOOL DISTRICT
LOS ANGELES, CALIFORNIA



SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET



BUDGET SERVICES AND FINANCIAL PLANNING DIVISION

LOS ANGELES UNIFIED SCHOOL DISTRICT

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

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**Prepared by
Budget Services and Financial Planning Division
Budget Services Branch**

October 15, 2007

**GOVERNMENT FINANCE OFFICERS ASSOCIATION
DISTINGUISHED BUDGET PRESENTATION AWARD FOR 2006-07**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Los Angeles Unified School District, California for its annual budget for the fiscal year beginning July 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit the District's Adopted 2007-08 Final Budget document to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Los Angeles Unified School District
California**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

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MEMBERS OF THE BOARD

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DAVID L. BREWER III
SUPERINTENDENT OF SCHOOLS

A Message from Superintendent David L. Brewer III

With this Adopted 2007-08 Final Budget, the Los Angeles Unified School District concludes its budget development process for the coming fiscal year. This budget reflects the reductions adopted by the Board on September 4, to balance the District's spending plans for 2007-08, 2008-09, and 2009-10 as required by law.

In keeping with my promise to promote improved student achievement, I have concentrated my proposed reductions at non-school locations. Most administrative offices will operate in 2007-08 and future years with budgets 10% to 18% less than in 2006-07. We have redirected our remaining resources to uses that most directly accomplish the District's Guiding Principles, which I would enumerate as follows:

Guiding Principle #1 – Improve our use of research and evaluation to hold us accountable to an improvement cycle.

Guiding Principle #2 – Improve the knowledge, skills, ability, and ethical and professional performance of employees on a continual basis.

Guiding Principle #3 – Improve the use of internally and externally derived innovations to drive a substantial and sustainable organizational change.

Guiding Principle #4 – Improve our engagement of parents and community in the work of teaching and caring for our children.

Guiding Principle #5 – Continually improve the physical and emotional safety of the learning environment for children and adults to enhance learning and achievement.

In the coming years, we will make every effort to continue the progress we have achieved in the elementary grades, and rededicate ourselves to improving secondary instruction. We will continue our efforts to provide a seat for every child at his or her neighborhood school and to return all schools to the traditional calendar.

We recognize that our financial environment is far from ideal. California's K-12 education funding remains hundreds of dollars per pupil below the national average and thousands below the highest-spending states. We must succeed in spite of this. We have bargained a 6% salary increase for our teachers in 2006-07 while maintaining our health and medical benefit package, completed negotiations with other employee representatives, and are negotiating with our remaining bargaining units. I believe that fair compensation is vital to attracting and retaining talented employees.

Recognizing that funds will again be short, we nevertheless continue 2007-08 budget planning with the confidence that we can improve upon the progress we have achieved.

Sincerely,

David L. Brewer III

"Every LAUSD student will receive a state-of-the-art education in a safe, caring environment, and every graduate will be college-prepared and career ready."

A Message from **Interim Chief Financial Officer Joseph P. Zeronian**
and **Budget Director Roger Rasmussen**

SUMMARY

The Superintendent's Adopted 2007-08 Final Budget is the District's second official budget adoption for the new school year. The 2007-08 Final Budget was received by the Board on August 28, 2007, and following the mandatory public hearing was adopted by the Board on September 4.

In adopting the Final Budget on September 4, 2007, the Board voted to approve the Healthy Families, Healthy Students resolution, which affects the Cafeteria Fund and the General Fund. The specific changes approved by the Board at that time are summarized on the page following this message. This Adopted Final Budget document is being published in order to update the information in the document provided to the Board and the public on September 4 by including the Board-approved changes. The District's 2007-08 budget transmitted to the Los Angeles County Office of Education (LACOE) incorporated the Board's changes, and reflects the data in this document.

The Adopted Final Budget, totaling \$19.5 billion, is balanced. It conforms to California law requiring that the District be able to demonstrate that each of its funds, including the General Fund, will remain financially viable in the budget year and the two subsequent years. The District believes that it can meet this requirement while reshaping the budget toward the Superintendent's vision for reform.

The California Legislature adopted the State Budget Act for the 2007-08 fiscal year on August 21, some 52 days after the Constitutional deadline, and the Governor signed the State Budget into law on August 24, 2007. Prior to signing the new Budget, the Governor eliminated the State Budget's \$700 million operating deficit by vetoing budget line-items in areas not directly impacting K-12 education. The District's Adopted 2007-08 Final Budget reflects the elements of the new State Budget Act.

Due to technical issues related to implementation of a new computer system, the District has not been able to complete the process of closing its financial records for the 2006-07 fiscal year. As a result, the 2007-08 beginning balance in each Fund reflects the Second Interim Financial Report for the 2006-07 Fiscal Year, which was approved by the Board on March 13, 2007. The actual 2006-07 ending balances, and the resulting 2007-08 beginning balances, are likely to change when a successful closing has been completed. Staff will complete the closing process as rapidly as possible, and the resulting revisions will be reported to the Board at that time.

DISCUSSION

The total District budget for 2007-08 is estimated to be \$19.5 billion, and the estimated 2007-08 General Fund revenues and expenditures are each \$7.2 billion. The District's 2007-08 expenditure plan totals \$19.5 billion. The amount budgeted by Fund is reflected in the

Financial Details section of this document. The Adopted Final Budget anticipates the following 2007-08 General Fund revenue sources and expenditure uses, which reflect the \$98.3 million in budget reductions adopted by the Board prior to adoption of the Provisional Budget (the following table includes regular program and specially funded; amounts in millions of dollars):

	General Fund <u>Amounts</u>
Beginning Balance	\$ 508.5
Income	<u>7,159.6</u>
Total Sources of Funds	\$ 7,668.1
Estimated Expenditures	\$ 7,182.7
Estimated Ending Balances	<u>485.4</u>
Total Uses of Funds	\$ 7,668.1
NET SURPLUS/(DEFICIT)	\$ -

As has been our practice since 2005-06, the Adopted Final Budget includes both Authorized and Estimated budgets for most Funds and major programs. The Authorized column reflects the level of funding provided for a particular activity; the Estimated column reflects staff's projection of actual revenue or expenditure for the activity. The difference between the columns is the estimated unspent balance. Using this approach enables the District to estimate an ending balance for each Fund.

Ongoing discretionary revenues reflect the 4.53% COLA. The State Budget Act includes a 4.53% cost of living adjustment (COLA) for virtually all State-funded educational programs. This results in approximately \$20 million in increased revenue to the District, which is reflected in the Adopted Final Budget. The 4.53% COLA applies only to the State-funded portion of the special education program, resulting in a net special education COLA that is less than 4.53%. The State Budget did not restore Mandated Cost Reimbursement revenues, providing just \$1,000 statewide for each of the education mandates.

A significant factor in this budget is the District's declining enrollment. The Education Code entitles declining enrollment districts to earn 2007-08 revenue limit funding based on 2006-07 ADA rather than the lower ADA level anticipated for 2007-08. Even with this protection, revenues in declining enrollment districts often decline faster than the savings resulting from fewer teachers, school administrators, clerical staff, etc.

Moreover, available ongoing, unrestricted funds such as those received through the revenue limit must cover collectively bargained compensation increases, step and column movement of employees along the salary schedules, higher costs of fuel and utilities, contractual requirements, new school openings, inflation, and new initiatives. The 4.53% COLA, while certainly welcome, does not allow the District to fully fund its priorities. Further, the 4.53% COLA for 2007-08 is significantly less than the 5.92% received in 2006-07, and projections for 2008-09 and 2009-10 suggest that the COLA percentage will continue to decline.

The State Budget provides few new categorical programs. The 2007-08 State Budget has been described as a “maintenance of effort” document, with few new educational initiatives. Where there are new categorical funds, they are concentrated in relatively narrow areas: career-technical education, nutrition, child care, and pupil testing. A number of these programs address top priority needs of the District; others fund areas that would not rank among the District’s highest priorities. The Adopted Final Budget reflects staff’s projection of funding in these areas, as well as the Second Interim Report projection of funds to be carried forward from categorical programs introduced in previous years.

Spending reductions were required to balance the 2007-08 budget. In addition to the reductions required to implement the Healthy Families, Healthy Students resolution, some \$98 million in budget reductions and fee increases were necessary in order to balance the 2007-08 budget. These reductions included (amounts in millions):

Budget reductions that would not affect current service	\$ 44.0
Various changes in nonschool spending (net reduction)	\$ 42.1
Various changes in school spending (net reduction)	\$ 7.2
Increases in fee revenue	\$ 3.7
Net of all other technical adjustments	\$ 1.3
TOTAL	\$ 98.3

BUDGET CONCERNS

The closing of the District’s financial books for 2006-07 is delayed. As discussed above, until the District has completed this process, the ending balances for 2006-07, and therefore the beginning balances for 2007-08, will not be known.

State funding for K-12 education is inadequate and erratic. LAUSD’s budget issues arise largely because California, a high-cost state, funds K-12 education at a lower level than many other states. When we observe “best practices” in other states, we often find that we cannot afford to implement them here. This fact was reinforced by a recent Stanford study of best practices in education. California law also makes school districts primarily dependent on State income tax and sales tax revenues. For this reason, school district revenues can fluctuate significantly when the State economy turns.

Declining enrollment impacts revenues more than costs. In 2006-07, 513 of California’s 977 school districts, comprising 60.8% of statewide ADA, reported declines in ADA from 2005-06 levels. Declining enrollment districts are held harmless for the first year of decline, but in subsequent years often lose revenue in excess of the savings from reduced resources. In 2007-08, District enrollment is expected to decline by more than 23,000 in 2007-08 at non-charter schools, and by more than 16,500 overall, a trend that is expected to continue into the foreseeable future. Also negatively affected by declining enrollment are other ADA-based resources, such as special education and California State Lottery funding.

Health care costs are a continuing concern. Employee benefits have increased as a percentage of total General Fund expenditures, largely due to increased health and medical costs. The

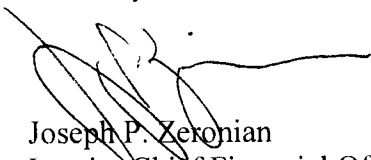
District has proposed changes in the structure of the health benefits program that would help to moderate the pattern of increasing costs. The District also supports efforts to identify a statewide solution to this problem.

Textbook costs are escalating faster than State textbook funding. The District remains concerned that new State textbook adoptions are not accompanied by sufficient revenues to allow for purchase of expensive new textbooks. The resulting impact on the General Fund could be substantial if the State fails to make sufficient funding available for this purpose.

CONCLUSION

The Adopted Final Budget as submitted for Board adoption is balanced for 2007-08 and the District is able to project positive fund balances through 2009-10. However, much work remains to be done as we attempt to reconcile 2006-07 revenue and expenditure data. We will continue to work closely with the Superintendent to ensure that LAUSD's resources always go toward the highest priorities.

Sincerely,



Joseph P. Zeronian
Interim Chief Financial Officer



Roger Rasmussen
Budget Director

Cost of Healthy Families, Healthy Students Resolution approved by the Board of Education prior to adopting the District's 2007-08 Final Budget on September 4, 2007 (amounts in millions of dollars):

	Budget Effect		
	2007-08	2008-09	2009-10
Cost of Resolution	\$ 30.4	\$ 37.2	\$ 37.2
Approved Budget Reductions			
1 Use uncommitted funds			
Increased 2006-07 General Fund ending balance due to reduced health and welfare costs	\$ 9.8	\$ -	\$ -
Revised estimate of 2006-07 non-UTLA salary increases	\$ 7.6	\$ 7.6	\$ 7.6
Subtotal	\$ 17.4	\$ 7.6	\$ 7.6
2 Reduce non-school spending			
Reduce divisions 2% more in 2008-09 if necessary	\$ -	\$ 8.0	\$ 8.0
Hiring freeze for non-school employees	\$ 2.0	\$ -	\$ -
Subtotal	\$ 2.0	\$ 8.0	\$ 8.0
3 Reduce school spending			
Reduce off-norm teacher positions	\$ 1.2	\$ 1.2	\$ 1.2
Reduce discretionary Assistant Principals in Chief Operating Officer's budget	\$ 0.5	\$ 0.5	\$ 0.5
Subtotal	\$ 1.7	\$ 1.7	\$ 1.7
4 Other items			
Eliminate unrestricted travel and conference effective 9/15/07	\$ 1.3	\$ 0.5	\$ -
Reduce budgeted teacher positions as result of unrealized enrollment in secondary Tracks B and C	\$ 8.0	\$ 8.0	\$ 8.0
Subtotal	\$ 9.3	\$ 8.5	\$ 8.0
TOTAL APPROVED SOLUTIONS	\$ 30.4	\$ 25.8	\$ 25.3

LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION REPORT NO.41- 07/08

Budget Services and Financial Planning Division
For presentation to the Board of Education on August 28, 2007

SUBJECT: ADOPTION OF THE SUPERINTENDENT'S 2007-08 FINAL BUDGET
INCLUDING POLICIES FOLLOWED IN PREPARING THE SUPERINTENDENT'S
FINAL BUDGET

A. PROPOSAL

It is proposed that the Superintendent's 2007-08 Final Budget be adopted on September 4, 2007, and be filed as adopted with the Los Angeles County Superintendent of Schools (LACOE) on State Form SACS-2008 in the manner prescribed by law.

It is also proposed that the Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions as necessary to implement the provisions of this report, and that the Budget Policies as set forth in this report be adopted as part of the Superintendent's 2007-08 Final Budget.

B. BACKGROUND

Education Code Section 42127 requires that the Board of Education each year hold a mandatory public hearing, adopt a budget for the subsequent fiscal year, and file the budget with LACOE prior to July 1. Because the District operates on a dual adoption schedule, the Board is also required to adopt an adjusted budget following a public hearing and file it with LACOE no later than September 8 of each fiscal year. This year, September 8 is a Saturday, so the effective deadline is September 10. The adoption of this report, and filing of an adjusted SACS-2008 report, will enable the District's September budget adoption to comply with these requirements.

- The 2007-08 Final Budget incorporates the reductions adopted by the Board prior to the Provisional Budget.
- We believe that the District's budget is consistent with the State Budget that was passed on August 21 and signed by the Governor on August 24, 2007.
- Because the closing of the books for 2006-07 has been delayed, the 2007-08 beginning balances reflected in this document are based on the Second Interim Financial Report for the 2006-07 fiscal years.

Based on the available information, the District is able to certify that it will be able to balance all Funds in 2007-08, and for the 2008-09 and 2009-10 fiscal years, as required by law.

Revenue estimates in the Final Budget reflect the statutory 4.53% Cost of Living Adjustment (COLA) for most State-funded programs. California State Lottery funding is included at the rate of \$137 per unit of Average Daily Attendance (ADA), of which \$19 per ADA must be utilized for instructional materials, as mandated by Proposition 20. The District is expecting to continue its experience of declining enrolment, which places pressure on the District to

reduce costs. The proposed 2007-08 Final Budget reflects some changes in costs identified since adoption of the 2007-08 Provisional Budget.

C. BUDGET POLICIES FOR 2007-08

The Superintendent's 2007-08 Final Budget reflects the following:

1. A 4.53% Cost of Living Adjustment (COLA) for Base Revenue Limit and most State-funded categorical programs.
2. Funding for other federal-, and locally-funded programs for which the District qualifies.
3. Funding for State-funded programs as reflected in the Governor's May Revision (the "May Revise") for the 2007-08 fiscal year. The budget will be updated to reflect changes in categorical program revenue when analysis of the State Budget is completed.
4. Budget reductions recommended by the Superintendent and approved by the Board prior to adoption of the 2007-08 Provisional Budget.
5. A Reserve for Economic Uncertainties totaling \$71.8 million, reflecting the statutory 1% requirement for districts over 400,000 ADA.
6. Funding sufficient to maintain employee health and medical benefits in 2007-08 at the 2006-07 service level, up to the amount agreed to in collective bargaining negotiations.
7. Funding to continue employee compensation increases collectively bargained for units which have settled for 2006-07, and estimated amounts for units which have not yet settled. No assumption is made regarding 2007-08 settlement amounts.
8. Routine repair and general maintenance resources totaling \$216.0 million, reflecting the requirement that 3% of budgeted General Fund expenditures be utilized for this purpose.
9. Inclusion of \$30.9 million for deferred maintenance match.
10. Changes in costs identified since the 2007-08 Provisional Budget.
11. Inclusion of 2007-08 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting available ending balances projected in the Second Period Interim Financial Report as adopted by the Board on March 13, 2007.
12. Estimated ending balances for each District Defined Program and for each Special Fund, reflecting the difference between anticipated 2007-08 revenue and expenditure levels as of the Second Period Interim Financial Report.
13. Inclusion of an anticipated unrestricted General Fund, Regular Program beginning balance totaling \$62.5 million. This balance, while unrestricted, is needed to fund the programs in the 2007-08 budget and does not represent discretionary resources.

14. Inclusion of amounts in the bond measure funds reflecting projected 2007-08 expenditures and for long-term contractual costs for programs funded from bond resources.
15. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2007-08 budget.
16. Authority to accept new 2007-08 grants and increase budgeted appropriations from them, subject to subsequent ratification by the Board of Education.

D. DESEGREGATION IMPACT

This report has been reviewed and does not require a desegregation impact statement.

E. RECOMMENDATIONS

IT IS RECOMMENDED THAT:

1. The Superintendent's 2007-08 Final Budget be adopted at the meeting of the Board of Education on Tuesday, September 4, 2007, and filed as adopted with the County Superintendent of Schools on State Form SACS-2008 following a mandatory public hearing, in the manner prescribed by law.
2. The Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions as necessary to implement the provisions of this report.
3. The policies as set forth in this report be adopted as part of the Superintendent's 2007-08 Final Budget.

Respectfully submitted,

DAVID L. BREWER III
Superintendent of Schools

PREPARED BY:

ROGER RASMUSSEN
Budget Director

PRESENTED BY:

JOSEPH P. ZERONIAN
Interim Chief Financial Officer

Note: In adopting the Final Budget, the Board approved General Fund budget reductions for the 2007-08, 2008-09, and 2009-10 fiscal years necessary to address the multi-year impact of the Healthy Families resolution. The financial implications of this action are summarized following the Chief Financial Officer/Budget Director Message to this document.

LOS ANGELES UNIFIED SCHOOL DISTRICT

HIGHLIGHTS OF THE SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

The Highlights section of the Superintendent's Adopted 2007-08 Final Budget is intended as a broad overview of the most important aspects of developing and adopting the District's financial plan for the new fiscal year. The key elements of the new budget are:

I. The District's Finances

- The Superintendent's Adopted 2007-08 Final Budget is balanced.
- The Adopted Final Budget reflects the actions taken by the Board of Education on September 4, 2007 to implement the Healthy Families, Healthy Students resolution and implement General Fund budget reductions to partially cover the cost of the resolution.
- The District projects a positive ending balance for the 2008-09 and 2009-10 fiscal years as well, given current information about revenue and expenditure levels.
- The 2007-08 State Budget Act was signed by Governor Schwarzenegger on August 24, 2007.
 - The new State Budget provides for full funding of the statutory 4.53% cost of living adjustment. The COLA applies to most State revenue streams, but must cover the increased costs of energy, health care and many other items beyond the control of the District.
 - The 4.53% COLA and other unrestricted funding sources had been anticipated and utilized in the District's multi-year budget projections. The new State Budget does not result in additional funds for long-term cost increases.
 - Beyond the COLA, there is little new unrestricted money in the State Budget. Most new funds are tied to specific programmatic areas. These funds may not be utilized for unrestricted ongoing costs such as new positions, on-the-schedule salary increases, etc.
- The District's General Fund beginning balance for 2007-08 is \$428.5 million. This reflects the amount in the District's Second Period Interim Financial Report for the 2006-07 Fiscal Year, which utilizes financial data as of January 31, 2007.

The 2007-08 beginning balance will be updated when the closing of the District's financial records for 2006-07 has been completed.

- Unlike 2006-07, when the State provided nearly \$1 billion for districts' compliance with State and court-ordered mandates for the first time in several years, the 2007-08 State Budget provides only \$1,000 per mandate statewide. This effectively continues the mandates but fails to provide the constitutionally mandated State funding. All mandated cost reimbursement funding is subject to a stringent audit process.

II. Enrollment Trends

- District enrollment is expected to be 691,897 in 2007-08, a decline of 16,564 from the previous year. The decline is comprised of a decrease of nearly 23,000 in regular K-12 schools, partially offset by growth of over 6,000 in fiscally independent charters.
- As a declining enrollment district, LAUSD is entitled to use 2006-07 ADA in calculating basic 2007-08 funding. This safety net does not fully insulate the District from the squeeze created by attempting to maintain quality instructional services in an environment of tightening resources. Further, the Education Code's declining enrollment provisions do not apply to all funding sources.

III. Priority Areas

- In 2006-07, the District placed additional emphasis on secondary instruction, student safety, and textbooks. High priority was placed on opening new schools to relieve overcrowding, and on the creation and improvement of school-focused student and business-management systems.
- In 2007-08, the District will seek to maintain and improve upon its gains in the instructional program at all levels, while exploring innovative approaches to instruction and administration, and encouraging enhanced parent and community participation.
- Additionally, the District continues to make significant General Fund capital expenditures that will impact the current year's budget and future years' in the following areas:
 - New schools
 - School-focused student and business management systems.

IV. Remaining Financial Issues

- Significant issues remain for the State and the District to address in future years. Some of these are:

- The closing of the District's financial books for 2006-07 has been delayed. The District will not know its true 2006-07 ending balances, which become the beginning balances for 2007-08, until that process is complete.
- California's spending for education is thousands of dollars per pupil less than that of other industrialized states, resulting in larger class sizes and other disadvantages for the State's students.
- For 2008-09, the State is projecting a \$5 billion structural budget deficit, which, if not addressed, could lead to the need for budget cuts, possibly impacting public education, in future years.
- Federal education funding is not keeping pace with inflation, and is being reduced in areas such as Title I and special education.
- The District has not yet completed collective bargaining negotiations with all units for 2006-07. Bargaining for 2007-08 has not yet begun, but will take place in an environment of budget scarcity.
- Textbook costs are rising rapidly, and available funding may be insufficient for the District to fully address its needs in this area.
- Other costs, such as employee medical benefits, are increasing faster than the COLA.
- The District must determine and cover the cost of its effort to establish effective small learning communities.

V. The Budget Document

- The District is continuing its efforts to create a budget document that is informative to all readers. The Adopted 2007-08 Final Budget document continues this effort by providing narrative information and graphics pertaining to the following:
 - The District's Budget and Finance Policies.
 - The District's Debt Policy and debt limitations.
 - The essential elements of California school finance.
 - Expanded descriptions of District Funds.
 - Expanded information about revenue sources.

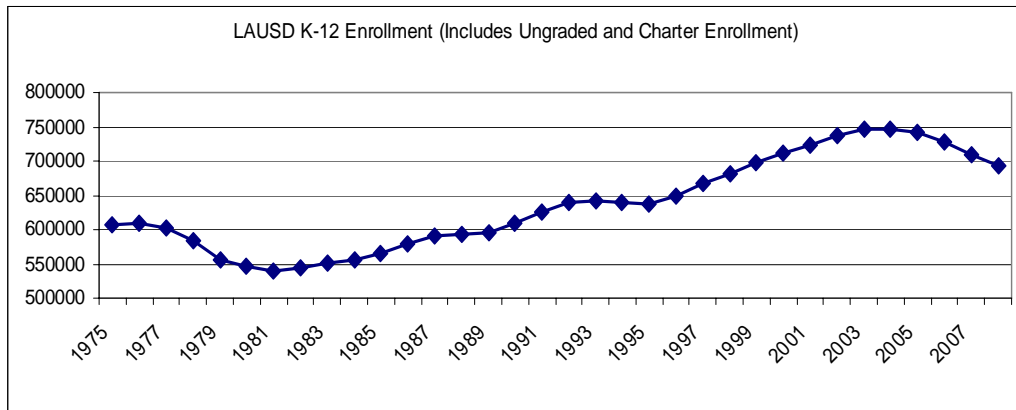
- Information about the LAUSD community, our students and employees.
- Significant trends in enrollment, finance, and student housing.
- Processes for developing, adopting, and amending the budget.

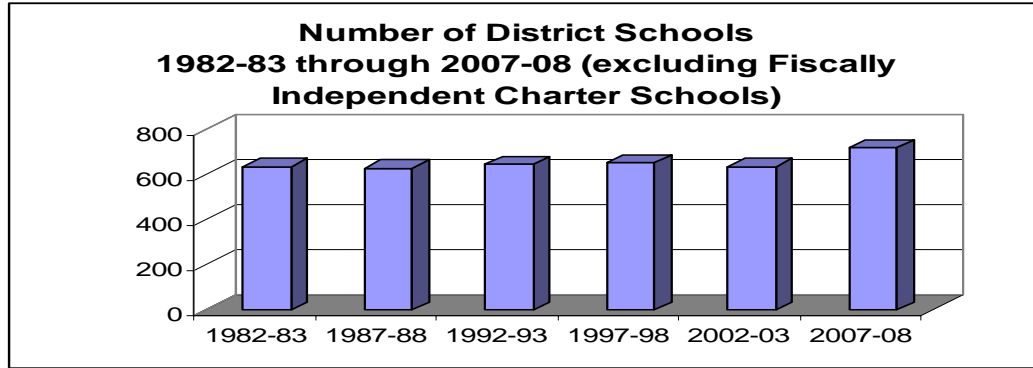
Budget Services and Financial Planning Division staff remain committed to improving the budget document, and the budget process. These elements represent a continuation of this effort.

KEY TRENDS AFFECTING LOS ANGELES UNIFIED SCHOOL DISTRICT BUDGET DEVELOPMENT

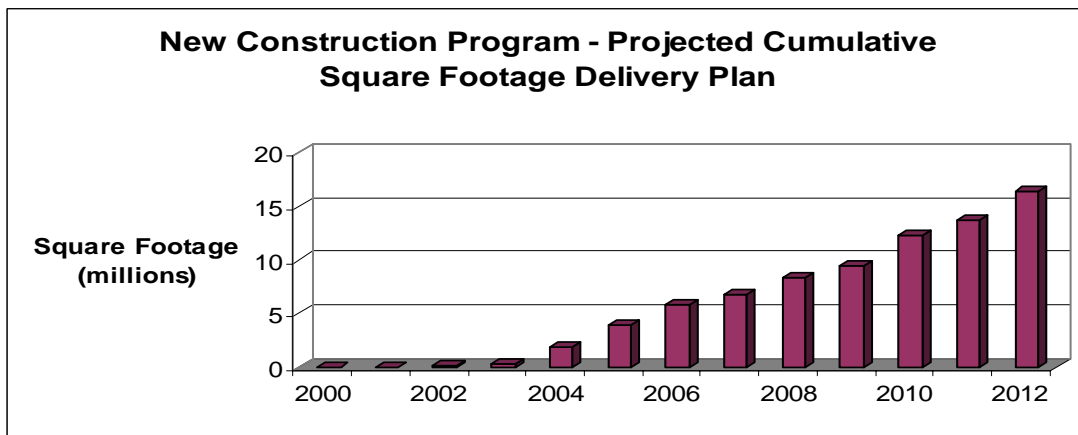
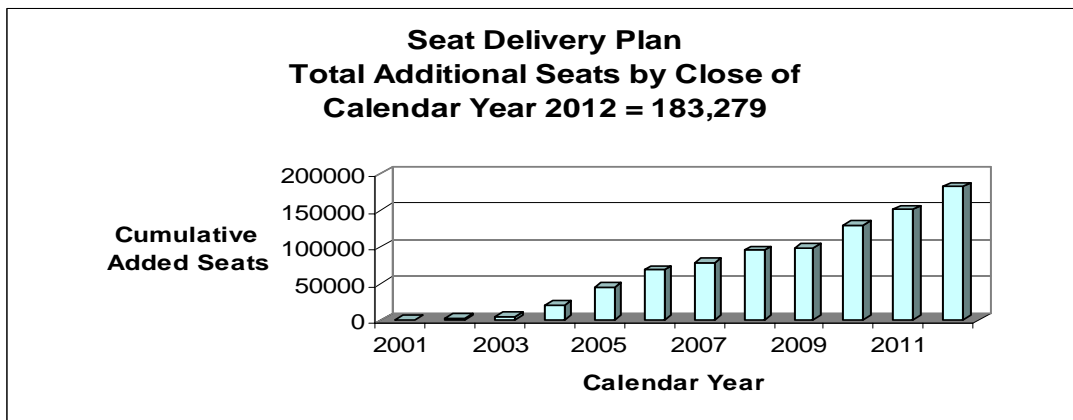
The following charts identify and quantify a variety of important financial and demographic trends that significantly impact the District's projected revenues and expenditures for the 2006-07 fiscal year. Many of these trends are discussed in more detail in other sections of the Superintendent's Adopted 2006-07 Final Budget:

1. The District's schools have long been overcrowded. Since the 1960s, the District has been unable to build schools quickly enough to accommodate enrollment growth, which increased dramatically during the period 1980-2003. Instead, the District has been forced to use other means – primarily year-round calendars and busing of students to less crowded areas – to accommodate its student population.



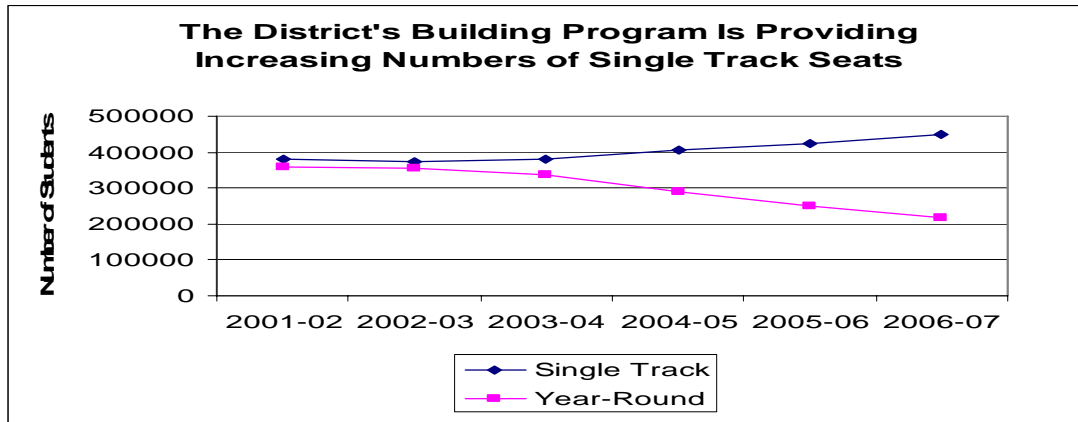


2. Classroom space is increasing. In its ongoing effort to reduce overcrowding and return students to single-track calendars in their own neighborhoods, the District is utilizing voter-approved bond revenues to build additional schools, creating additional seats for students. The District's Strategic Execution Plan, published separately from the budget, describes in detail the overall plan for building, renovating, and modernizing District schools.

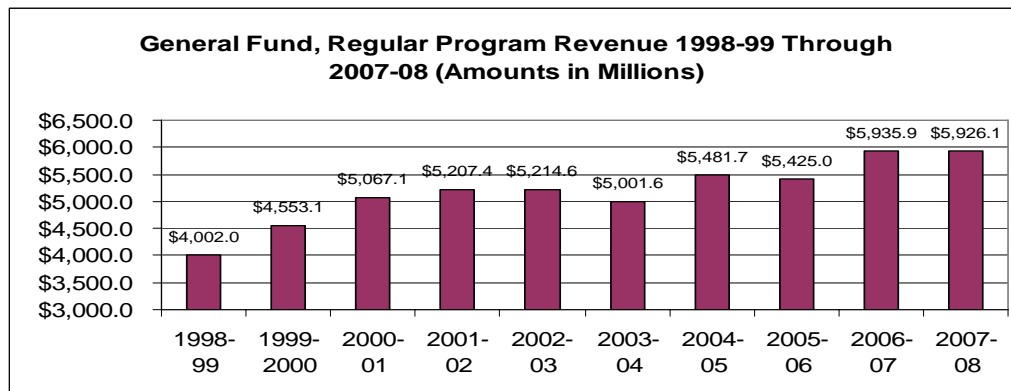


3. The number of students on calendars other than traditional single-track calendar is decreasing. The District's building program is also resulting in fewer students

assigned to multi-track, year-round schools, returning more students to traditional, single-track calendars.

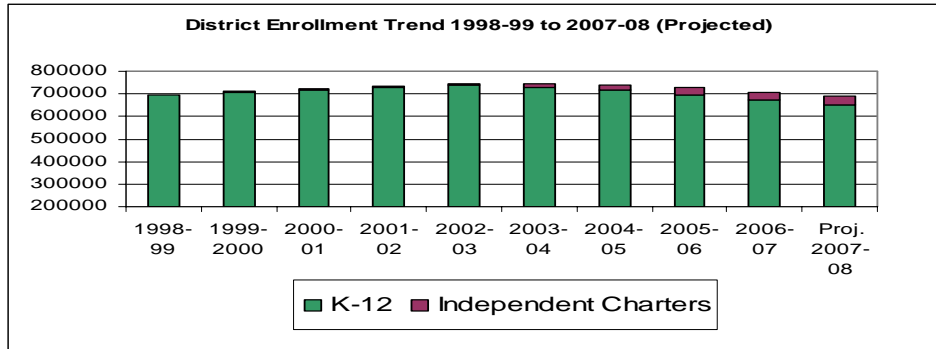


4. Revenues increased following the recession of recent years, but may now be slowing. In recent years, the State has provided full COLAs while reducing and then eliminating the revenue limit deficit factor, providing equalization funding, and increasing funding for categorical programs. For 2007-08, however, the Governor has proposed a “maintenance budget” that provides very little new funding for K-12 education. The following graph displays actual General Fund revenues for the past 8 years, along with the estimated revenue level for the 2007-08 fiscal year.

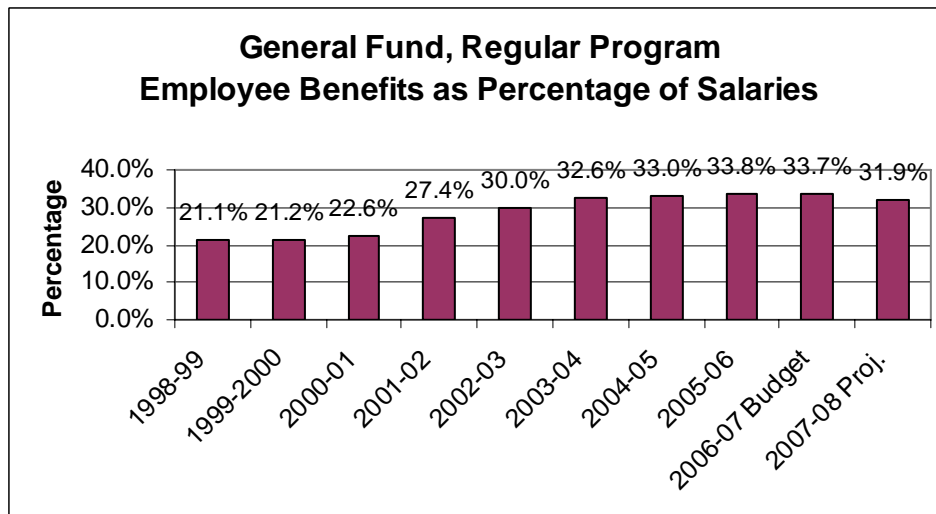


5. District enrollment affects ongoing revenues and expenditures. Enrollment peaked in 2002-03 at 746,831, and has declined each year since, due to a variety of complex factors that include the reduced birth rate in Los Angeles County and the increasing cost of living, including housing, in southern California. The enrollment decline does not affect the need for additional schools. Overcrowding remains an issue at many schools, and many students remain on multi-track, year-round schedules. It is the District’s goal to return all students to single-track, traditional calendars in their home neighborhoods.

Declining enrollment affects both revenue and expenditures, but typically causes a more rapid decline in revenues following the first year, in which declining enrollment districts are essentially “held harmless” for the decline.



6. Employee health and medical benefits remain an immediate and long-range concern. Benefits continue to consume a significant portion of the General Fund, Regular Program budget.



Los Angeles Unified School District Superintendent's Adopted 2007-08 Final Budget

Frequently Asked Questions

This document shows estimated 2007-08 revenues and expenditures for all Funds of the District, assuming that current District policies are continued. We have provided historical and projected information for the District's Funds, for the District Defined Programs within the General Fund, and by object of expenditure. Following are answers to some frequently asked questions about the budget.

Which resources are in the General Fund, Regular Program, and which are not?

The General Fund, Regular Program includes most of the District's K-12 operating programs. For example, it includes:

- Funding for teachers, administrators, clerical and custodial staff at schools. This includes funding for class size reduction in grades K-3, and estimated funding for SB 1133.
- Funding for the District's special education program.
- Funding for the District's desegregation programs, in the Targeted Instructional Improvement Grant (TIIG).
- Funding for school maintenance (repairs).
- Funding for Regional Occupational Centers and Programs that provide career-oriented courses.
- Funding for recreation-oriented after-school programs.
- Funding for the administration of the District, including general management, finance, information technology and human resources.

The General Fund, Regular Program does **NOT** include the following resources:

- State and federal categorical funds for low-income, low-achieving or limited-English-proficient students.
- Funding for school breakfasts and lunches.
- State and federal funding for instructionally-oriented before-school and after-school programs.
- Funding for adult education and for early childhood education programs conducted at children's centers.
- Capital funds, such as bond funds for school construction and funds that pay principal and interest on bonded indebtedness.

This budget includes funding for the 2006-07 collective bargaining settlements with UTLA and other units that have reached agreements with the District, and assumes that similar collective bargaining agreements will be reached with other bargaining units. This budget does not include funds for additional salary increases in 2007-08,

and assumes that the cost of employee benefits for 2007-08 will not exceed \$803 million unless otherwise negotiated.

Does the Adopted Final Budget include an estimate of SB 1133 revenues and expenditures?

Yes. SB 1133 is a new law that will provide up to \$667 per student in some of our lowest-achieving schools for program planning in 2007-08, and up to \$1,000 per pupil for program implementation beginning in 2008-09. The State announced on May 2, 2007 which schools would receive funding beginning in the new fiscal year. The Adopted Final Budget includes \$102.2 million in projected SB 1133 funding, as well as estimates of how the selected schools are likely to spend these funds.

What legal requirements govern the District's budget process?

Legal requirements for school district budgeting are spelled out in the State Education Code.

- The District is required to adopt a budget each year by June 30. The Superintendent and Chief Financial Officer must certify that the budget is balanced in the current year and, based on reasonable income and expenditure assumptions, that the District will be able to balance its budget for two subsequent years. Thus, based on the best information available, we have considered the District's likely revenues and expenditures in 2008-09 and 2009-10 when balancing the 2007-08 budget.
- Because LAUSD is a dual-adoption district, we re-adopt the budget in September. At that time, the same multi-year requirements apply.
- At any time the District enters into a collective bargaining agreement with a bargaining unit, we are required to submit a multi-year projection confirming the District's ability to pay for the agreement in the current year and two subsequent years.

Is the Adopted Final Budget balanced?

It has been balanced through budget reductions recommended by the Superintendent and adopted by the Board.

What happens when the State publishes its budget after the Constitutional deadline?

The State Constitution requires that the Legislature adopt a State Budget no later than June 15 of the preceding fiscal year, and that the Governor sign the proposed State Budget Act no later than June 30. However, there are no penalties for late adoption or signing, and this often happens.

When the Legislature and the Governor miss their deadlines, the requirements for school district budget development do not change. The District was required to submit its 2007-08 budget to the Los Angeles County Office of Education no later than September 10, 2007, and met that requirement.

What other significant factors have impacted development of the Adopted Final Budget?

The most important is that the District has encountered technical difficulties in completing the process closing its 2006-07 financial records. Because of this, the Adopted Final Budget continues to reflect the beginning balances projected in the Provisional (June) Budget, which were based on the District's Second Period Interim Financial Report, adopted by the Board on March 13, 2007. The District will update its 2007-08 budget upon completion of the closing of the books for 2006-07.

Why was it necessary that the District implement budget reductions for 2007-08?

The District is in a resource squeeze for various reasons, including the following:

- In 2006-07, much of the new State funding for K-12 education was restricted in nature, for programs such as music and physical education, safety, student health, and school discretionary uses. Restricted funds are useful, but don't help the District to maintain its core programs.
- The District is in a period of declining enrollment. While State statutes allow declining enrollment districts to claim average daily attendance (ADA) at the prior year's level, such districts tend to lose revenue faster than they realize savings, because it is difficult to adjust spending downward as enrollment declines.
- The cost of employee medical, dental and vision benefits has grown much more rapidly than the District's unrestricted revenues.
- The District has committed to use unrestricted funds for class size reduction in grades 4-12. The ultimate annual cost of this class size reduction could reach \$75 million per year.
- The District negotiated salary and benefit increases of 7.5% in 2006-07 when general purpose revenue had not grown by that amount.

Why does the estimated amount of required budget reductions change over time?

The District receives or develops new financial information continuously. Revenue and beginning balance estimates change at the following times:

- At the First Period Interim Financial Report in December.
- When the Governor announces his budget in January.
- At the Second Period Interim Financial Report in March.
- When the Governor publishes the "May Revise."
- When the Legislature and Governor adopt the State Budget in June or later.

- At various times during the year when the State Department of Education publishes fund allocations.

Expenditure estimates change at the following times:

- At the First Period Interim Financial Report in December.
- When the Governor announces his budget in January.
- At the Second Period Interim Financial Report in March.
- When the Governor publishes the “May Revise.”
- During the course of the fiscal year when new revenue sources become available, and when schools or offices make budget adjustments with ongoing (“continuous”) budget implications.
- When the budget is being developed.
- When we are able to develop better cost estimates internally.

Budget Services and Financial Planning Division attempts to keep the Superintendent and Board updated on a regular basis regarding significant changes in the District’s revenue and expenditure estimates.

DISTRICT AND COMMUNITY PROFILE

The Los Angeles Unified School District covers 710 square miles, encompassing most of the City of Los Angeles, all or part of 31 other cities, and various unincorporated areas of Los Angeles County. Approximately 4.8 million people live within the District's boundaries, including 4.0 million who live within Los Angeles City limits.

District Characteristics

The Los Angeles Unified School District is the nation's second largest school district. Its student population mirrors the ethnic and financial diversity of the communities it serves:

Enrollment. The total K-12 enrollment as of October 2006 was 708,461 students, including those attending magnet, opportunity, and continuation schools and centers, charter schools, and schools for the handicapped. Total K-12 enrollment was divided between regular District schools (673,500) and fiscally independent charter schools (34,961). When one includes individuals served through community adult schools, regional occupational centers and programs, skills centers, and early childhood education centers, the District's total enrollment is approximately 884,000.

Student Characteristics. The District's students come from a wide variety of backgrounds. According to the most recent (2005-06) survey, at least 88 languages other than English are spoken in LAUSD schools by the District's 293,566 students who were still learning to speak English proficiently, with the primary non-English languages being Spanish (94% of English learners), Armenian (1.1%), Korean (1.1%), Tagalog (0.9%), and Cantonese (0.5%). The District's student population can be summarized by ethnicity as follows: Hispanic (73.1%), Black, not Hispanic (11.3%), White, not Hispanic (9.0%), Asian (3.8%), Filipino (2.2%), American Indian/Alaskan Native (0.3%), and Pacific Islander (0.3%). Approximately 77.2% of LAUSD students qualify for special funding under federal poverty guidelines. (Source – LAUSD 2006-07 Consolidated Application).

Structure and Number of Schools. The District is divided geographically into eight Local Districts which serve elementary, middle, and senior high schools. As of the beginning of the 2006-07 school year, the Local District Offices provided support for 437 elementary schools, 74 middle schools, 61 high schools, and 10 multi-grade or "span" schools. As of the 2006-07 school year, there were an additional 556 District school/center sites, which can be summarized as follows:

- | | |
|--|--|
| • 138 Magnet Centers | • 22 Magnet Schools |
| • 100 Early Education Centers | • 17 Special Education Schools |
| • 59 Options Schools | • 15 Fiscally Independent Charter Middle Schools |
| • 35 Fiscally Independent Charter High Schools | • 5 Regional Occupational Centers |
| • 27 Fiscally Independent Charter Elementary Schools | • 5 Skills Centers |
| • 27 Primary Centers | • 2 Fiscally Independent Charter Primary Centers |
| • 24 Community Adult Schools | • 1 Newcomer Center |
| • 22 Fiscally Independent Charter Span Schools | • 1 Regional Occupational Program |

The District continues to build new schools, with the ultimate goal of returning each student to a traditional, single-track school calendar in his or her home community.

Student Achievement. The District has accomplished a 7-year record of increasing test scores. Elementary schools have improved by 208 API points on the standardized statewide examination since

1999, as compared to a 136-point average improvement for elementary students statewide. District middle school scores have improved by 139 points as compared to the statewide increase of 98 points, and District high schools have improved by 84 points compared to 64 points statewide. The District continues to dedicate itself to the improvement of achievement for all LAUSD students.

Employees. As of November 2006, the District had 77,377 regular employees, including 36,440 teachers, 5,468 certificated support personnel (including school psychologists, nurses, counselors, etc.), 2,800 certificated administrators (including school-based, local district, and central office administrators), and 32,669 classified personnel. An employee is “certificated” or “classified” depending upon whether the individual’s position requires a teaching or administrative credential. These employee counts reflect individual employees hired and working as of November 2006; this number is not comparable to the calculated full-time-equivalent (FTE) position counts in the Schools and Divisions section of this document.

Community Characteristics

Economic Characteristics. Los Angeles is a large, densely populated area with a highly diversified population. Among the most important industries of the area are manufacturing, entertainment, trade, banking, tourism, and information technology. While the area is home to many large businesses, the largest percentage of property tax revenues are paid by individual citizens. The area’s twenty largest corporate or individual taxpayers pay only 3.15% of total area property taxes.

The various elements of the Los Angeles County economy experience cyclical trends, but overall the local economy appears stable. Among the trends seen in 2007 are the following:

- Los Angeles County’s population continues to increase. The Los Angeles County Economic Development Corporation projects an increase of approximately 80,000, or 0.8%, in 2007.
- Total nonfarm jobs in the Los Angeles-Long Beach-Glendale area increased from 4,089,300 in May 2006 to 4,140,100 in May 2007, an increase of 50,800 jobs, or 1.24%.
- The Los Angeles County Economic Development Corporation (LAEDC) projects a 4.9% increase in per capita personal income to in 2007 to \$37,051. An additional increase of 5.7%, to \$38,941, is projected for 2008.
- LAEDC forecasts a low Los Angeles County unemployment rate of 4.8% in 2007, expected to increase to 5.0% in 2008.
- The Los Angeles Area Consumer Price Index is expected to rise by 3.1% in 2007, while retail sales are expected to increase by 4.8%, reflecting a moderate growth rate.
- Housing permits issued are expected to decline to 20,400 in 2007, a 22.7% decline from the 26,385 issued in 2006. A further decline is expected for 2008.
- The median cost of a single family residence continues to increase, but at a rate declining from recent past years. The 2007 Regional Forecast of the Southern California Association of Governments projects that the median price of a home in Los Angeles County will increase by 6.2%, to \$612,026, in 2007 and by an additional 4.2%, to \$637,486 in 2008. The median price had increased by 19.8% from 2004 to 2005, and by an additional 10.2% from 2005 to 2006.

LOS ANGELES UNIFIED SCHOOL DISTRICT

BUDGET AND FINANCE POLICY

Summary

The District's Budget and Finance Policy, which was adopted by the Board of Education in June 2004, is intended to assist the Board of Education in making sound policy, guide the development of the District's budget, enhance the management of the District's finances, minimize the risk that the District's financial condition will create a need for Los Angeles County Office of Education (LACOE) action, and reduce potential audit concerns. It is through the budget that the Board and Superintendent set priorities and allocate resources.

The Budget and Finance Policy was developed based on standards enumerated in the document "Recommended Budget Practices" developed by the Government Finance Officers Association (GFOA). It is consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current Governmental Accounting Standards Board (GASB) rules and standards. To the extent that LAUSD's budgeting and accounting practices were not in compliance with this policy at the time of its adoption, implementation was to be phased in.

The Finance and Budget Policy is a "living document" which the District expects will evolve over time to best connect District policy, budgeting and financing principles. The Budget and Finance Policy enumerates various broad principles for budgeting and financial operations, as follows:

Principle One: The budget should be based on the goals of the Board and Superintendent.

The Board and Superintendent have the primary responsibility for developing and articulating the District's goals consistent with this charge. As the budget is developed and presented, these goals should be considered.

Principle Two: The budget should be based on sound financial principles.

LAUSD's budget should keep the District financially viable and able to sustain its key programs over time. The following specific financial principles, which are explained in detail in the full Budget and Finance Policy document, are intended to actualize this principle:

- Balanced Operating Budget
- Appropriate Use of One-Time Revenues
- Alignment of Budget with Expected Expenditures
- Adequate Reserves
- Revenue Maximization
- Revenue Estimation
- Cost Recovery Through Fees and Charges
- Multi-Year Capital Plan and Budget
- Asset Management
- Equipment Replacement
- Prudent Debt Management

- Program Sustainability
- GASB Compliance

Principle Three: The budget should be clear and easy to understand.

The budget should be organized and presented in such a way that readers can understand:

- What the District intends to do and how it intends to do it
- The District's overall financial condition
- The historical context for LAUSD programs

Consistent with the GFOA standards, LAUSD has identified guidelines for the presentation of budgets. These standards provided guidance for development of LAUSD's budgets from four perspectives, as a:

- Policy Document
- Financial Plan
- Operations Guide
- Communications Device

Principle Four: The budget should be timely and easy to manage at the school level.

The process of managing the budget is easier for schools and offices if they have access to systems and training. The Chief Financial Officer retains responsibility for defining the parameters under which schools and offices are allowed to manage their budgets, as set forth by the Board of Education.

Principle Five: The budget process should inform stakeholders.

Prior to the adoption of the final budget, District staff should present the budget to stakeholders. The Board should also conduct a formal public review of the budget, prior to its adoption.

The District's Budget and Finance Policy can be found in its entirety as an Appendix to the Superintendent's Adopted 2007-08 Final Budget document.

LOS ANGELES UNIFIED SCHOOL DISTRICT

DEBT MANAGEMENT INFORMATION

Summary

Debt Management Policy. In April 2005, the Board of Education approved a Debt Management Policy that established certain guidelines for the issuance of various types of debt instruments and other long-term financial obligations. The Policy requires that the Board review such Policy annually. The Office of the Chief Financial Officer periodically recommends changes to the policy to better serve the District's interests. The most recent report to the Board, which was presented on April 5, 2007, is included as an appendix to this budget document.

- The Policy requires preparation of an annual Debt Report for presentation to the Board. The first such presentation occurred in March 2006.
- The District's actual performance on debt factors, targets, and ceilings are included in the Debt Report to be presented to the Board.
- Leases undertaken through the District's standard procurement process for all equipment with a useful life of less than six years are excluded from the Policy.

The District's Debt Management Policy includes the following general topics:

1. Purpose and Goals of the Debt Management Policy
2. Authorization
 - a. Authority and purposes of the issuance of debt
 - b. Types of debt authorized to be issued
 - c. State law pertaining to debt issuance.
3. Structural Features, Legal and Credit Concerns
 - a. Structure of debt issues
 - b. Sale of securities
 - c. Markets
 - d. Credit enhancements and derivatives
 - e. Impact on operating budget
 - f. Debt limitation
 - g. Debt issued to finance operating costs
 - h. Debt burden ratios and debt affordability criteria
4. Related Issues
 - a. Capital improvement program
 - b. Reporting of debt
 - c. Financial disclosure

- d. Review of financing proposals
- e. Establishing financing priorities
- f. Rating agency, bond insurer, and credit enhancer relations
- g. Refunding and restructuring policy
- h. Investment of borrowed proceeds
- i. Federal arbitrage rebate requirement
- j. Transaction records
- k. Financing team members
- l. Special situations

Debt Limit Information. Education Code §15106 mandates that “any unified school district . . . may issue bonds that . . . may not exceed 2.5 percent of the taxable property of the district as shown by the last equalized assessment of the county or counties in which the district is located.” Based on the District’s 2004-05 Comprehensive Annual Financial Report (pg. 131), the District’s assessed valuation, legal debt limit, and legal debt margin are computed as follows:

COMPUTATION OF LEGAL LIMIT FOR BONDED INDEBTEDNESS:

June 30, 2005 (all amounts in thousands of dollars):

TOTAL ASSESSED VALUATION	\$ 363,869,479
Debt limit - 2.5% of Assessed Valuation per Education Code Section 15106 (1)	9,096,737
Bonded Debt:	
General Obligation Bonds	\$ 5,686,465
Assets available for payment of principal:	
Bond Interest & Redemption Fund	(282,984)
Total amount of debt applicable to debt limit	<u>\$ 5,403,481</u>
REMAINING DEBT LIMIT (bonded debt) (2)	\$ 3,693,256

(1) Converted rate from 10% of 25% of full cash value (2.5%) to 2.5% of 100% of full cash value (2.5%).

(2) Based on a recalculation effective June 30, 2003, the computation of legal debt margin excludes Certificates of Participation which are not bonded.

Debt Trend. The following table provides summary historical information regarding the District’s ratio of net general bonded debt and certificates of participation (COPs) to assessed value and net debt per capita:

(Dollars in Thousands Except Net Debt per Capita)

Fiscal Year	Population Los Angeles Unified*	Total Assessed Value	Gross Debt (1)	Debt Service Monies Available	Net Debt (1)	Ratio of Net Debt to Assessed Value	Net Debt Per Capita
1995-96	4,431,915	\$ 219,787,167	\$ 193,840	\$ 33,750	\$ 160,090	0.0728%	\$36
1996-97	4,487,919	216,365,812	258,245	59,103	199,142	0.0920%	\$44
1997-98	4,542,361	217,463,962	697,560	116,472	581,088	0.2672%	\$128
1998-99	4,601,269	223,362,436	950,495	61,020	889,475	0.3982%	\$193
1999-2000	4,675,227	237,843,892	1,234,287	81,529	1,152,758	0.4847%	\$247
2000-01	4,636,724	253,940,575	1,790,392	117,148	1,673,244	0.6589%	\$361
2001-02	4,502,647	271,514,926	2,395,127	159,062	2,236,065	0.8236%	\$497
2002-03	4,660,473	287,525,935	5,191,382	211,507	4,979,875	1.7320%	\$1,069
2003-04	4,718,101	308,528,780	5,085,570	208,215	4,877,355	1.5808%	\$1,034
2004-05	4,775,778	331,925,137	5,095,029	224,306	4,870,723	1.4674%	\$1,020
2005-06	4,784,682	363,869,479	6,233,663	283,891	5,949,772	1.6351%	\$1,244

* Estimate

(1) Includes bonded debts (General Obligation Bonds) and COPs.

Sources: Los Angeles County Auditor-Controller "Taxpayers' Guide."
Los Angeles County Department of Regional Research Section.
Office of Education, Information Analysis Unit.

LAUSD

Source: 2004-05 Comprehensive Annual Financial Report, pg. 132.

Scheduled Debt Repayment for 2006-07 by Fund. The following table indicates the amounts included in the 2006-07 Final Budget, by Fund, for the purpose of repayment of major debt. This table excludes such short-term debt as Tax and Revenue Anticipation Notes (TRANS):

Fund	Budgeted Amount (millions)
Bond Interest and Redemption Fund	\$ 478.9
Capital Facilities Account Fund	21.6
Capital Services Fund	12.9
Tax Override Fund	0.3
TOTAL	\$ 513.7

DESCRIPTIONS OF “FUNDS” UTILIZED BY THE DISTRICT

California State law requires school districts to organize their financial reporting by “Funds.” The California School Accounting Manual, which governs school district budgeting and accounting practices in California, defines “Fund” as “an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of an LEA (a Local Educational Agency) in accordance with special regulations, restrictions, or limitations.” (Section 101, December 1998).

LEAs such as the Los Angeles Unified School District are required to budget by Fund. The Superintendent’s Final Budget is comprised of a General Fund and 26 special funds, the uses of which can be summarized as follows (definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and from the District’s 2004-05 Comprehensive Annual Financial Report to reflect specific District usages of individual funds):

Operating Funds.

General Fund is used to account for the basic instructional, support, and administrative operations of the District, including services to regular K-12 schools, the special education program, and other programs described in the General Fund – District Defined Programs section of this document. The General Fund can support and account for both restricted and unrestricted funding sources and expenditures (many of the unrestricted sources and expenses are summarized in the Specially Funded Programs [SFP] pages of this document).

Adult Education Fund is used to account separately for federal, State, and local revenues for adult education programs, as well as for expenditures in support of that program. Expenditures in the Adult Education Fund are limited to those for adult education purposes; moneys received for programs other than adult education may not be expended for adult education purposes (Education Code §52616[b]), nor may adult education revenues be utilized for the operation of District K-12 schools.

Child Development Fund is used to account for federal, State, and local revenues to operate child development programs. In the Los Angeles Unified School District, the Child Development Fund covers the activities of the Early Childhood Education Centers (formerly Children’s Centers) that operate throughout the District. The Child Development Fund may be used only for expenditures for the operation of child development programs, but may be subsidized by the General Fund. In the District, the Child Development Fund provides pre-school, all-day, and after-school programs for children. Fees are based on each family’s ability to pay.

Cafeteria Fund is used to account for federal, State, and local resources to operate the District’s food service program (Education Code §38091 and §38100).

Deferred Maintenance Fund is used to account for State apportionments and the District’s contributions for deferred maintenance purposes (Education Code §§ 17582 through 17587). Expenditures in the Deferred Maintenance Fund are for such major maintenance projects as repair of plumbing, heating, air conditioning, electrical, roofing, floors, and interior or exterior paint. Funding is provided by the State, with a District match required. Deferred maintenance funds can comprise

½% of the District’s mandatory 3% Routine Repair and General Maintenance contribution (accounted for in the General Fund).

Capital Projects Funds.

Building Funds exist primarily to account for proceeds from the sale of bonds (Education Code §15146). Expenditures are most commonly made against Object 6000 – Capital Outlay accounts. As the result of the passage of multiple bond elections, the District operates five separate Building Funds:

Building Fund is used to account for proceeds from the sale of bonds prior to 1997, as well as State allowances and other resources designed for facilities expansion.

Building Fund – Proposition BB is used to account for the proceeds resulting from passage of Proposition BB, a local school bond measure approved by the voters in April 1997 for construction of new schools and repair and modernization of existing schools.

Building Fund – Measure K is used to account for the proceeds resulting from passage of Measure K, a local school bond measure approved by the voters in November 2002, for new school construction and repair and modernization of existing schools.

Building Fund – Measure R is used to account for the proceeds resulting from passage of Measure R, a local school bond measure approved by the voters in March 2004, for new school construction and repairs to existing schools.

Building Fund – Measure Y is used to account for the proceeds resulting from passage of Measure Y, a local school bond measure approved by the voters in November 2005, for school construction and modernization, with the goal of returning all schools to a traditional calendar.

Building Fund – Proposition 1D provides funding from the Kindergarten-University Public Education Facilities Bond Act of 2006. Proposition 1D was approved by the voters in the November 2006 general election. Funds are intended to provide additional funding for existing school facilities programs, and new funding for seismic mitigation of the most vulnerable school facilities, creation of career technical education facilities, reduction of severely overcrowded sites, and incentives for the construction of high-performance “green” schools.

County School Facilities Funds are used to account for revenues and expenditures resulting from building projects funded primarily or in part from State bond elections or from matching funds. The District operates three separate County School Facilities Funds:

County School Facilities Fund is used to account for school construction and modernization funds received from proceeds resulting from the passage of Proposition 1A in 1998, as well as for local matching funds.

County School Facilities Fund – Proposition 47 is used to account for apportionments received from the State School Facilities Fund. The passage of Proposition 47 in November 2002 authorized the sale of bonds for new school facility construction, modernization projects, and facility hardship grants.

County School Facilities Fund – Proposition 55 is used to account for the matching funds received as a result of the passage of Measure R. Proposition 55 was passed by the voters in March 2004.

Capital Facilities Account Fund is used to account for resources received from developer fees levied upon new residential, commercial or industrial development projects within the District’s boundaries in order to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

State School Building Lease-Purchase Fund is used to account for State apportionments received in accordance with State Education Code §17700-17780, primarily for relief of overcrowding.

Special Reserve Funds for Capital Outlay Projects exist primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code §42840). Transfers authorized by the governing board must be utilized for capital outlay purposes. The District operates four Special Reserve Funds:

Special Reserve Fund is used to account for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

Special Reserve Fund – FEMA – Earthquake is used to account for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994 Northridge Earthquake.

Special Reserve Fund – FEMA – Hazard Mitigation is used to account for funds received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and Early Childhood Education Centers.

Special Reserve Fund – Community Redevelopment Agency is used to account for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

Debt Service Funds.

Bond Interest and Redemption Fund is used to account for the payment of the principal and interest on Proposition BB, Measure K and Measure R bond issues. Revenues are derived from ad valorem taxes levied upon all property subject to tax by the District.

Tax Override Fund is used to account for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionment.

Capital Services Fund is used to account for the accumulation of resources for the repayment of principal and interest on certificates of participation (COPs) and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

Internal Service Funds.

Health and Welfare Benefits Fund was established to pay for claims, administrative costs, insurance premiums and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

Workers' Compensation Self-Insurance Fund was established to pay for claims, excess insurance coverage, administrative costs, and related expenditures. Workers' Compensation claims are administered for the District by an outside claims administrator.

Liability Self-Insurance Fund was established to pay for claims, excess insurance coverage, administrative costs, and related expenditures, and to provide funds for insurance deductible amounts. Liability claims are administered for the District by an outside claims administrator.

Fiduciary Funds.

Annuity Reserve Fund was established to account for financial resources used to provide vested retirement benefits to certificated employees resulting from the dissolution of the District's teacher retirement system. On November 18, 2003, participants voted to dissolve the Fund and distribute its net assets to the members. The remaining fund balance primarily represents shares of unlocated participants.

Attendance Incentive Reserve Fund was established to account for 50% of the salary savings from substitute teacher accounts resulting from reduced costs of absenteeism of UTLA-represented employees. The intent was to reward regular attendance of teachers in order to improve the instructional program.

Student Body Funds were established to account for cash held by the District on behalf of student bodies at various school sites. The California School Accounting Manual does not require that Student Body Fund moneys be reported to the California Department of Education as part of the District budget; however, in accordance with The California School Accounting Manual Student Body Fund information is included in the District's Comprehensive Annual Financial Report.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Unconsolidated Summary of Sources and Uses by Type of Fund

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 AuthorizedA mounts	2007-08 Estimated Amounts
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Operating Funds

Sources of Funds

Beginning Balance	\$693.8	\$659.0	\$376.7	\$458.5	\$629.6	\$629.6	\$729.9	\$729.9
Revenue	\$6,623.2	\$6,382.3	\$7,051.7	\$7,192.3	\$7,798.1	\$7,661.1	\$7,923.1	\$7,923.1
<i>Total Sources of Funds</i>	\$7,317.0	\$7,041.3	\$7,428.4	\$7,650.8	\$8,427.7	\$8,290.6	\$8,653.0	\$8,653.0

Uses of Funds

Expenditure	\$6,658.0	\$6,664.6	\$6,969.9	\$7,021.2	\$8,227.9	\$7,523.9	\$8,550.7	\$7,990.0
Ending Balance	\$659.0	\$376.7	\$458.5	\$629.6	\$199.8	\$766.7	\$102.2	\$663.0
<i>Total Uses of Funds</i>	\$7,317.0	\$7,041.3	\$7,428.4	\$7,650.8	\$8,427.7	\$8,290.6	\$8,653.0	\$8,653.0

Capital Funds

Sources of Funds

Beginning Balance	\$1,303.5	\$3,521.5	\$3,019.6	\$1,867.3	\$1,873.2	\$1,873.2	\$1,548.1	\$1,548.1
Revenue	\$3,072.9	\$787.4	\$583.0	\$1,909.5	\$4,014.2	\$1,470.4	\$7,407.6	\$7,407.6
<i>Total Sources of Funds</i>	\$4,376.4	\$4,308.9	\$3,602.7	\$3,776.8	\$5,887.4	\$3,343.6	\$8,955.7	\$8,955.7

Uses of Funds

Expenditure	\$854.9	\$1,289.3	\$1,714.2	\$1,903.6	\$5,882.6	\$1,795.5	\$8,955.4	\$4,421.8
Ending Balance	\$3,521.5	\$3,019.6	\$1,888.5	\$1,873.2	\$4.8	\$1,548.1	\$0.3	\$4,534.0
<i>Total Uses of Funds</i>	\$4,376.4	\$4,308.9	\$3,602.7	\$3,776.8	\$5,887.4	\$3,343.6	\$8,955.7	\$8,955.7

Debt Service Funds

Sources of Funds

Beginning Balance	\$158.0	\$209.7	\$205.8	\$224.4	\$296.8	\$302.5	\$370.0	\$370.0
Revenue	\$243.7	\$328.6	\$708.2	\$1,246.0	\$459.3	\$2,439.2	\$582.0	\$582.0
<i>Total Sources of Funds</i>	\$401.7	\$538.2	\$914.0	\$1,470.4	\$756.2	\$2,741.7	\$952.0	\$952.0

Uses of Funds

Expenditure	\$192.1	\$332.4	\$513.4	\$1,173.5	\$459.3	\$2,371.6	\$582.0	\$582.0
Ending Balance	\$209.7	\$205.8	\$400.7	\$296.8	\$296.8	\$370.0	\$370.0	\$370.0
<i>Total Uses of Funds</i>	\$401.7	\$538.2	\$914.0	\$1,470.4	\$756.2	\$2,741.7	\$952.0	\$952.0

Internal Service Funds

Sources of Funds

Beginning Balance	\$24.6	(\$99.0)	(\$138.3)	(\$271.3)	(\$164.0)	(\$164.0)	\$72.9	\$72.9
Revenue	\$766.1	\$841.2	\$857.8	\$934.2	\$965.0	\$980.7	\$968.7	\$968.7
<i>Total Sources of Funds</i>	\$790.7	\$742.2	\$719.5	\$662.9	\$801.0	\$816.6	\$1,041.6	\$1,041.6

Uses of Funds

Expenditure	\$757.0	\$880.5	\$990.8	\$827.0	\$950.4	\$755.8	\$991.7	\$991.7
Ending Balance	\$33.7	(\$138.3)	(\$271.3)	(\$164.0)	(\$149.4)	\$60.8	\$49.9	\$49.9
<i>Total Uses of Funds</i>	\$790.7	\$742.2	\$719.5	\$662.9	\$801.0	\$816.6	\$1,041.6	\$1,041.6

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET
Unconsolidated Summary of Sources and Uses by Type of Fund

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 AuthorizedA mounts	2007-08 Estimated Amounts
Fiduciary Funds								
<i>Sources of Funds</i>								
Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
Revenue	\$0.3	\$0.7	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Sources of Funds</i>	\$10.5	\$8.5	\$0.7	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Uses of Funds</i>								
Expenditure	\$2.8	\$7.8	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Ending Balance	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Uses of Funds</i>	\$10.5	\$8.5	\$0.7	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5

Revenues

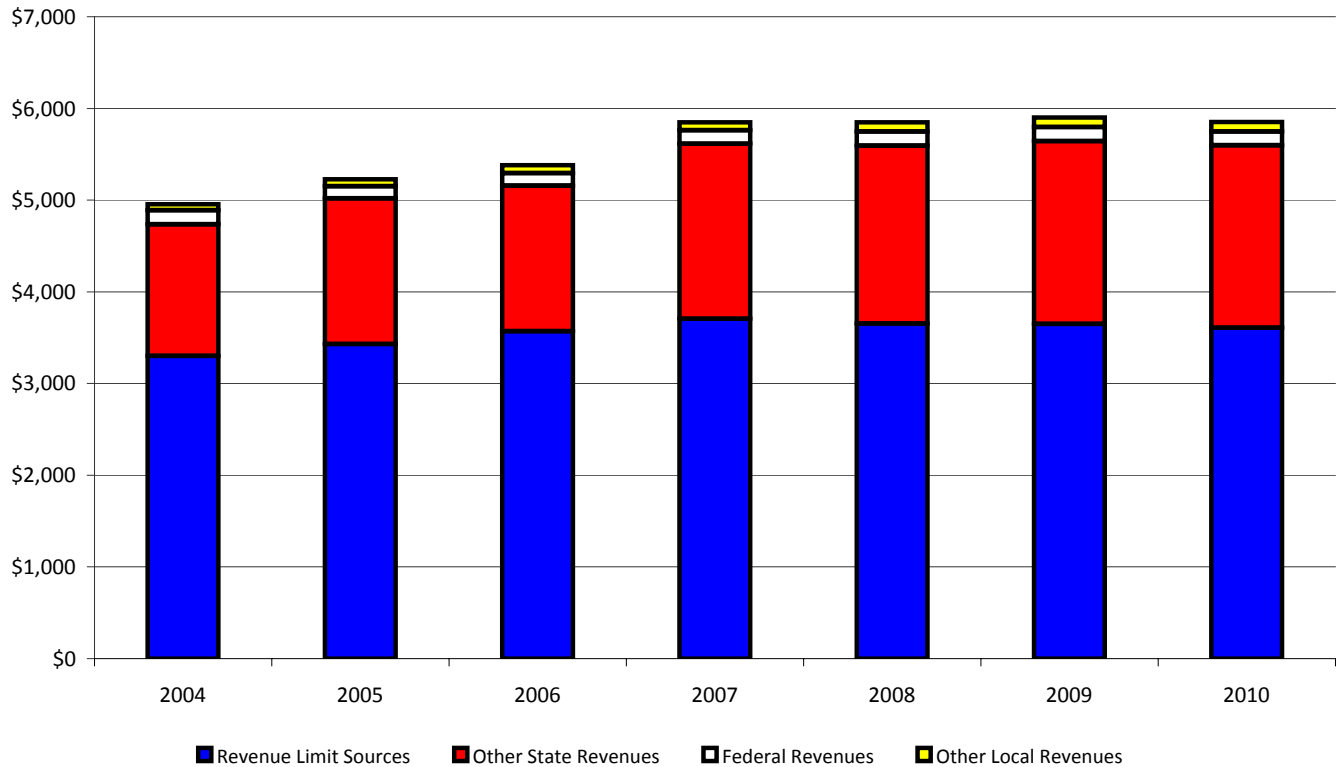
After a period of growing revenues, the Superintendent's Adopted 2007-08 Final Budget projects 2007-08 General Fund Regular Program revenues at approximately the same level as for 2006-07. Absent new legislation, we anticipate declining revenues in 2008-09 and 2009-10. There are two primary causes of this expected revenue decline:

- The State provided a very large increase of revenues to school districts in 2006-07. However, much of the increase was restricted in nature, and much was one-time (non-recurring). The 2007-08 State Budget did not continue these programs into 2007-08. The Legislative Analyst's Office has projected statewide budgetary imbalances of as much as \$5 billion in both 2008-09 and 2009-10, leading to the belief that additional funds for K-12 education will be limited in the foreseeable future.
- LAUSD is experiencing enrollment decline. Each year, our general purpose revenue limit funding is reduced by two percent or more due to declining enrollment. While we are able to reduce some costs, it is difficult to reduce costs proportionately to the loss in revenues. Even the declining enrollment provisions in the State Education Code do not fully shield school districts from the full impact of their enrollment declines.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET
Unconsolidated Revenue Budget GFRP by Source

	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$ million	Amounts	Amounts	Amounts	Amounts	Budget	Amounts	Amounts	Amounts
Federal Revenues								
Special Education	84.6	99.9	115.7	121.6	121.6	120.3	120.3	120.3
Disaster Relief and Mitigation	21.0	35.4	0.0	0.0	0.0	0.0	0.0	0.0
Medical Billing Option	20.0	12.5	7.4	7.3	10.5	20.2	10.5	10.5
Medicare Part D Subsidy	0.0	0.0	0.0	0.0	0.0	0.0	9.6	9.6
Medi-Cal Admin Activity							6.5	6.5
All Other Federal Revenues	2.0	1.8	1.9	2.2	2.1	2.1	6.2	6.2
Total Federal Revenues	127.6	149.7	125.0	131.2	134.2	142.6	153.1	153.1
State Revenues								
K-12 Revenue Limit (State Portion)	2,230.1	2,105.4	2,592.9	2,791.7	2,880.5	2,962.5	2,912.0	2,912.0
Targeted Instruct Improv Grant (AB825)	468.4	470.6	481.1	523.9	552.9	556.8	575.9	575.9
Special Education	380.3	360.6	366.4	375.1	375.2	390.2	394.3	394.3
Class Size Reduction (K-3)	214.2	204.3	212.3	195.6	204.7	203.5	200.5	200.5
Quality Education Investment Act of 2006 (SB1133)	0.0	0.0	0.0	0.0	0.0	0.0	102.2	102.2
California State Lottery	99.1	98.0	113.7	119.1	116.2	113.7	101.8	101.8
Transportation	84.9	83.0	85.8	86.0	91.0	91.0	94.8	94.8
Supplemental Hourly Program	0.0	0.0	0.0	0.0		0.0	79.7	79.7
Year-Round School Operational Grants	54.0	62.7	82.9	87.3	70.0	70.0	70.0	70.0
ROC/Skills Center Entitlement	56.0	55.6	58.7	48.6	64.5	63.8	63.7	63.7
School/Library Improvement	2.5	1.0	0.5	0.0	52.7	0.0	54.8	54.8
Gov Prop - Instr Materials Block Grant, incl. Williams	29.2	20.3	39.6	41.7	44.4	51.0	45.6	45.6
Prof Dev Block Grant AB825 & Instr Buyout	30.4	23.0	22.7	27.3	30.8	30.8	29.2	29.2
Gov Prop - School Counselors Grades 7 - 12	0.0	0.0	0.0	0.0	20.4	20.0	23.4	23.4
English Language Acquisition Program	7.9	10.9	12.4	11.9	12.6	10.6	11.0	11.0
Gov Prop - Arts & Music Block Grant	0.0	0.0	0.0	0.0	10.1	11.3	11.0	11.0
Class Size Reduction (9)	1.5	8.5	10.2	9.8	10.4	9.8	10.4	10.4
School Safety	8.3	8.9	8.8	9.4	9.7	9.6	9.9	9.9
CAHSEE Intensive Instructional Services	0.0	0.0	0.0	1.3	4.6	7.8	7.9	7.9
Medi-Cal Admin Activity	1.1	4.8	8.5	6.2	6.5	6.5	0.0	0.0
Gifted and Talented Students	6.5	5.3	5.4	5.6	5.6	5.7	5.7	5.7
Pupil Retention Block Grant AB825	0.0	0.0	0.0	4.8	5.1	5.1	5.3	5.3
Class Size Reduction (Morgan/Hart)	4.9	4.9	4.7	4.7	4.9	4.9	4.9	4.9
Charter Categorical Block Grant	5.7	1.3	2.2	2.0	3.1	3.0	4.8	4.8
Staff Development - Reading / Math	9.8	4.7	4.9	4.4	4.4	4.4	3.7	3.7
Peer Assistance & Review Program	7.5	2.9	2.9	3.0	3.2	3.1	3.4	3.4
Mental Health Programs	0.0	0.0	0.0	3.2	3.0	3.1	3.3	3.3
Pupil Assessment	2.0	1.5	4.9	3.3	3.2	3.2	3.2	3.2
Gov Prop - Mandated Cost Reimbursement	16.8	3.1	16.8	5.5	55.6	31.2	3.0	3.0
Instructional Material Grant	0.0	0.0	0.0	0.0	10.4	11.1	2.0	2.0
Gov Prop - Arts & Music Equip & Supplies Grant	0.0	0.0	0.0	0.0	51.9	51.9	0.0	0.0
Discretionary Block Grant - Sch & District - One Time	0.0	0.0	0.0	0.0	57.3	61.3	0.0	0.0
Childcare Facilities Revolving Fund	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Other State Revenue, inc remaining Gov Props	9.7	3.8	49.5	13.6	2.3	87.3	16.9	16.9
Total State Revenues	3,731.0	3,544.8	4,188.1	4,384.7	4,767.3	4,884.2	4,854.3	4,854.3
Local Revenues								
K-12 Revenue Limit (Local portion)	1,086.0	1,195.4	839.0	777.6	782.3	742.4	741.2	741.2
Property Taxes for Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charter Sch Funding In-Lieu of Prop Taxes	31.9	8.9	7.6	7.2	7.7	6.5	0.0	0.0
Interest	25.6	18.2	28.2	35.8	41.2	43.0	54.9	54.9
Miscellaneous Donations	6.5	6.9	7.9	7.9	9.0	7.0	8.5	8.5
E-Rate Reimbursement	7.7	5.8	16.3	11.0	7.8	7.8	12.5	12.5
Local CRA Programs	1.4	3.7	0.0	0.0	0.0	0.0	0.0	0.0
Charter - Fee for Service	0.0	0.0	2.4	5.2	3.3	4.4	4.4	4.4
All Other Local Revenue	19.9	22.4	11.3	21.1	12.7	18.7	20.2	20.2
Total Local Revenues	1,178.9	1,261.3	912.8	865.8	864.0	829.8	841.7	841.7
Other Financing Sources								
Certificates of Participation	184.0	0.0	212.2	0.0	0.0	0.0	0.0	0.0
Sales of Property	0.0	11.9	0.0	0.0	0.0	0.0	0.0	0.0
Insurance Proceeds							10.5	10.5
Long Tem Debt Proceeds Capital Leases	3.9	7.6	2.0	1.3	2.0	1.3	2.0	2.0
SFP Transfers & District Match	(19.5)	(0.2)	(0.2)	0.1	0.0	(0.2)	0.0	0.0
All Other Financing Sources	0.0	0.0	6.0	0.1	(7.9)	(60.1)	0.0	0.0
Flexibility Transfers	0.0	4.6	0.0	7.0	7.9	7.9	0.0	0.0
Interprogram Support	0.0	13.6	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Restricted Programs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund Transfers	8.8	8.3	28.3	34.7	78.3	78.3	64.5	64.5
Total Other Financing Sources	177.1	45.8	248.3	43.3	80.3	27.2	77.0	77.0
Total All Sources	5,214.6	5,001.6	5,474.1	5,425.0	5,845.8	5,883.7	5,926.1	5,926.1

**Actual and Estimated Revenues
General Fund Regular Program
(Excluding Other Financing Sources)**



	<i>2003-04 Actual Amounts</i>	<i>2004-05 Actual Amounts</i>	<i>2005-06 Actual Amounts</i>	<i>2006-07 Estimated Amounts</i>	<i>2007-08 Estimated Amounts</i>	<i>2008-09 Estimated Amounts</i>	<i>2009-10 Estimated Amounts</i>
Revenue Limit Sources	\$3,300.8	\$3,431.9	\$3,569.3	\$3,704.6	\$3,653.1	\$3,650.8	\$3,609.6
Federal Revenues	\$154.4	\$133.5	\$137.3	\$149.1	\$153.1	\$153.2	\$153.1
Other State Revenues	\$1,434.6	\$1,586.7	\$1,586.8	\$1,908.5	\$1,942.3	\$1,993.3	\$1,986.1
Other Local Revenues	\$65.9	\$73.8	\$88.2	\$86.3	\$100.6	\$102.3	\$103.4
Subtotal	\$4,955.7	\$5,225.9	\$5,381.6	\$5,848.5	\$5,849.1	\$5,899.6	\$5,852.2
Other Financing Sources	\$45.9	\$248.3	\$43.3	\$44.9	\$77.0	\$33.2	\$34.0
Total Estimated Revenues	\$5,001.6	\$5,474.2	\$5,424.9	\$5,893.4	\$5,926.1	\$5,932.8	\$5,886.2

Note: Totals may not be exactly equal because of rounding.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Unconsolidated Summary of Revenues by Fund

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R/0	\$5,214.6	\$5,001.6	\$5,474.1	\$5,425.0	\$5,845.8	\$5,935.9	\$5,926.1	\$5,926.1
General Fund - Specially Funded (000S/0	\$869.8	\$874.5	\$974.2	\$1,140.5	\$1,260.9	\$1,077.2	\$1,233.4	\$1,233.4
Adult Education Fund - Regular (029/11	\$141.7	\$136.8	\$144.3	\$157.2	\$170.4	\$174.3	\$183.5	\$183.5
Adult Education Fund - SFP (029/110)	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Child Development Fund - Regular (011/	\$86.4	\$86.0	\$89.3	\$94.9	\$103.6	\$105.8	\$112.9	\$112.9
Child Development Fund - SFP (011/120	\$12.6	\$14.2	\$20.1	\$17.0	\$38.6	\$22.4	\$46.0	\$46.0
Cafeteria Fund (030/130)	\$234.3	\$241.6	\$261.4	\$263.6	\$262.9	\$249.2	\$301.2	\$301.2
Deferred Maintenance Fund (027/140)	\$29.9	(\$8.3)	\$54.2	\$63.5	\$64.3	\$64.3	\$64.1	\$64.1
Operating Funds	\$6,623.2	\$6,382.3	\$7,051.7	\$7,192.3	\$7,798.1	\$7,661.1	\$7,923.1	\$7,923.1
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/21	\$519.8	\$6.4	\$10.7	\$10.7	\$4.8	\$17.6	\$4.0	\$4.0
Building Fund - Measure K (044/213)	\$2,105.1	\$32.4	\$26.0	\$23.6	\$1,155.0	\$521.9	\$922.7	\$922.7
Building Fund - Measure R (043/210)	\$0.0	\$0.0	\$228.9	\$920.1	\$1,309.7	\$434.0	\$2,564.0	\$2,564.0
Building Fund - Measure Y (042/214)	\$0.0	\$0.0	\$0.0	\$404.0	\$231.0	\$9.7	\$1,398.2	\$1,398.2
County Sch Facilities Fund - Prop 1D (06	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$703.2
County Sch Facilities Fund - Prop 55 (06	\$0.0	\$0.0	\$37.4	\$365.4	\$759.4	\$372.4	\$819.9	\$819.9
County Sch Facilities Fund - Prop 47 (06	\$87.5	\$101.4	\$62.4	\$8.4	\$323.8	\$9.9	\$708.6	\$708.6
County Sch Facilities Fund - Prop 1A (06	\$115.9	\$490.9	(\$0.7)	\$23.1	\$2.7	\$3.2	\$1.9	\$1.9
Special Reserve Fund (015/401)	\$173.6	\$16.0	\$132.0	\$51.9	\$136.7	\$10.7	\$176.4	\$176.4
Special Reserve Fund - CRA (017/400)	\$1.5	\$3.8	\$3.5	\$2.1	\$4.7	\$4.0	\$4.2	\$4.2
Special Reserve Fund - FEMA (022/402)	\$9.2	\$3.8	(\$2.6)	\$7.7	\$6.7	\$2.2	\$8.9	\$8.9
Special Resv Fund - FEMA - Haz Mit (0	\$9.6	\$25.7	\$10.8	\$2.0	\$1.4	\$1.1	\$0.0	\$0.0
Capital Facilities Acct Fund (073/250)	\$43.2	\$70.8	\$80.1	\$91.9	\$66.3	\$86.2	\$88.2	\$88.2
State Sch Bldg Lease/Purch Fund (074/3	\$7.1	\$20.3	(\$5.7)	(\$1.4)	\$11.6	(\$2.4)	\$7.1	\$7.1
Building Fund (070/212)	\$0.4	\$15.9	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
Capital Funds	\$3,072.9	\$787.4	\$583.0	\$1,909.5	\$4,014.2	\$1,470.4	\$7,407.6	\$7,407.6
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/5	\$191.5	\$231.9	\$311.2	\$1,034.4	\$418.8	\$2,400.7	\$542.2	\$542.2
Capital Services Fund (071/560)	\$51.9	\$96.2	\$396.5	\$211.2	\$40.2	\$38.2	\$39.7	\$39.7
Tax Override Fund (005/530)	\$0.3	\$0.5	\$0.5	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1
Debt Service Funds	\$243.7	\$328.6	\$708.2	\$1,246.0	\$459.3	\$2,439.2	\$582.0	\$582.0
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/67	\$583.6	\$649.1	\$660.4	\$715.8	\$776.2	\$783.3	\$845.1	\$845.1
Worker's Compensation Fund (013/671)	\$169.0	\$176.5	\$180.6	\$205.3	\$171.8	\$183.0	\$106.7	\$106.7
Liability Self-Insurance Fund (016/672)	\$13.5	\$15.6	\$16.8	\$13.1	\$17.0	\$14.4	\$17.0	\$17.0
Internal Service Funds	\$766.1	\$841.2	\$857.8	\$934.2	\$965.0	\$980.7	\$968.7	\$968.7
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046/	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Fiduciary Funds	\$0.3	\$0.7	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total All Funds	\$10,706.2	\$8,340.3	\$9,200.9	\$11,282.0	\$13,236.7	\$12,551.4	\$16,881.5	\$16,881.5

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Unconsolidated Summary of Expenditures by Fund

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,270.5	\$5,919.4
General Fund - Specially Funded (000S/010)	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,313.5	\$1,288.3
Adult Education Fund - Regular (029/110)	\$143.3	\$141.5	\$138.8	\$145.1	\$189.3	\$164.9	\$211.9	\$189.0
Adult Education Fund - SFP (029/110)	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Child Development Fund - Regular (011/120)	\$85.0	\$88.3	\$87.5	\$92.4	\$109.3	\$106.5	\$117.8	\$106.4
Child Development Fund - SFP (011/120)	\$12.2	\$14.3	\$20.1	\$17.1	\$39.0	\$22.4	\$46.4	\$46.4
Cafeteria Fund (030/130)	\$249.4	\$238.2	\$247.9	\$245.7	\$289.5	\$268.7	\$334.5	\$334.5
Deferred Maintenance Fund (027/140)	\$46.5	\$15.2	\$18.7	\$9.8	\$174.9	\$38.7	\$200.3	\$50.2
<i>Total Operating Funds</i>	\$6,658.0	\$6,664.6	\$6,969.9	\$7,021.2	\$8,227.9	\$7,523.9	\$8,550.7	\$7,990.0
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	\$329.9	\$388.1	\$244.3	\$58.9	\$218.3	\$113.3	\$124.9	\$94.6
Building Fund - Measure K (044/213)	\$47.5	\$414.0	\$657.1	\$691.7	\$1,527.9	\$723.0	\$1,094.5	\$929.5
Building Fund - Measure R (043/210)	\$0.0	\$0.0	\$384.1	\$402.8	\$1,652.3	\$434.7	\$2,905.5	\$1,183.5
Building Fund - Measure Y (042/214)	\$0.0	\$0.0	\$0.0	\$235.8	\$399.2	\$60.1	\$1,516.0	\$505.6
County Sch Facilities Fund - Prop 1D (068/35)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$358.0
County Sch Facilities Fund - Prop 55 (067/352)	\$0.0	\$0.0	\$18.3	\$161.2	\$982.7	\$77.8	\$1,337.9	\$667.9
County Sch Facilities Fund - Prop 47 (066/351)	\$79.7	\$35.0	\$71.5	\$18.4	\$378.8	\$63.1	\$710.4	\$260.4
County Sch Facilities Fund - Prop 1A (065/35)	\$113.3	\$208.1	\$169.0	\$118.8	\$69.4	\$42.7	\$28.9	\$28.9
Special Reserve Fund (015/401)	\$214.3	\$141.3	\$115.3	\$151.6	\$364.7	\$156.8	\$258.3	\$190.5
Special Reserve Fund - CRA (017/400)	(\$0.3)	\$0.0	\$0.0	\$0.8	\$16.5	\$0.4	\$19.5	\$2.5
Special Reserve Fund - FEMA (022/402)	\$9.0	\$3.8	(\$2.6)	\$5.8	\$9.1	\$3.6	\$9.9	\$5.9
Special Resv Fund - FEMA - Haz Mit (062/40)	\$10.4	\$25.7	\$8.6	\$2.4	\$1.4	\$0.0	\$2.8	\$2.8
Capital Facilities Acct Fund (073/250)	\$40.8	\$45.6	\$46.0	\$48.1	\$243.2	\$118.0	\$233.3	\$183.3
State Sch Bldg Lease/Purch Fund (074/300)	\$9.2	\$11.8	\$2.4	\$7.4	\$16.9	\$2.0	\$8.0	\$7.0
Building Fund (070/212)	\$1.1	\$16.0	\$0.1	\$0.0	\$2.1	\$0.0	\$2.2	\$1.2
<i>Total Capital Funds</i>	\$854.9	\$1,289.3	\$1,714.2	\$1,903.6	\$5,882.6	\$1,795.5	\$8,955.4	\$4,421.8
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	\$129.8	\$231.1	\$265.6	\$962.8	\$418.8	\$2,334.5	\$542.2	\$542.2
Capital Services Fund (071/560)	\$61.8	\$100.9	\$247.3	\$210.3	\$40.2	\$36.8	\$39.7	\$39.7
Tax Override Fund (005/530)	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1
<i>Total Debt Service Funds</i>	\$192.1	\$332.4	\$513.4	\$1,173.5	\$459.3	\$2,371.6	\$582.0	\$582.0
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	\$574.1	\$644.7	\$678.9	\$715.8	\$776.6	\$783.1	\$849.1	\$849.1
Worker's Compensation Fund (013/671)	\$169.3	\$219.9	\$294.7	\$97.6	\$156.8	(\$42.0)	\$125.6	\$125.6
Liability Self-Insurance Fund (016/672)	\$13.6	\$16.0	\$17.2	\$13.5	\$17.0	\$14.8	\$17.0	\$17.0
Job Cost Fund (009/)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Internal Service Funds</i>	\$757.0	\$880.5	\$990.8	\$827.0	\$950.4	\$755.8	\$991.7	\$991.7
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	\$2.8	\$7.8	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046/710)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Fiduciary Funds</i>	\$2.8	\$7.8	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total All Funds	\$8,464.8	\$9,174.6	\$10,188.5	\$10,925.4	\$15,520.3	\$12,446.9	\$19,080.0	\$13,985.6



Review of the Fund and District Defined Program Organization of the Budget

Distribution of Estimated Expenditures, 2007-08 (Dollars in Millions)

Row
Totals

LAUSD
Estimated
Expenditures
\$13,985.6

Row A
All Funds

\$13,985.6

General Fund ^{R,SFP}	Adult Ed. Fund ^{R,SFP}	Child Dev. Fund ^{R,SFP}	Cafeteria Fund	Deferred Maint. Fund	Capital Funds	Fiduciary Funds	Intrnl Svcs Funds	Debt Svc. Funds
\$7,207.7M	\$244.8M	\$152.8M	\$334.5M	\$50.2M	\$4,421.8M	\$0.1M	\$991.7M	\$582.0M

Row B
District Defined Programs

\$7,207.7

General Program	Special Educ.	Options Program	Reserves*	Hourly Int/Rmdtn	After School Pgm	TIIG	Regional Occ Ctrs	Cmpstry & Biling. Educ.	Interfund Transfers	Repair/Genl Maint
\$3,947.6M	\$1,349.5M	\$75.5M	\$0.0M	\$75.9M	\$188.6M	\$544.3M	\$78.3M	\$690.3M	\$43.8M	\$214.0M

Row C
SFP

\$1,288.3

Specialty Funded	Specialty Funded				Specialty Funded		Specialty Funded	Specialty Funded
\$398.1M	\$25.5M				\$167.2M		\$7.2M	\$690.3M

Row D
GFRP

\$5,919.4

Regular Program	Regular Program	Regular Program	Regular Program*	Regular Program	Regular Program	Regular Program	Regular Program		Regular Program	Regular Program
\$3,549.5M	\$1,324.0M	\$75.5M	\$0.0M	\$75.9M	\$21.4M	\$544.3M	\$71.1M		\$43.8M	\$214.0M

Note: Not adjusted for interfund transfers. Amounts may not add to totals due to rounding.

*Funds must be transferred from Reserves into another District Defined Program before expenditures can occur.

Expenditures by District Defined Program

The graph on the accompanying page shows General Fund Regular Program estimated expenditures by District Defined Program.

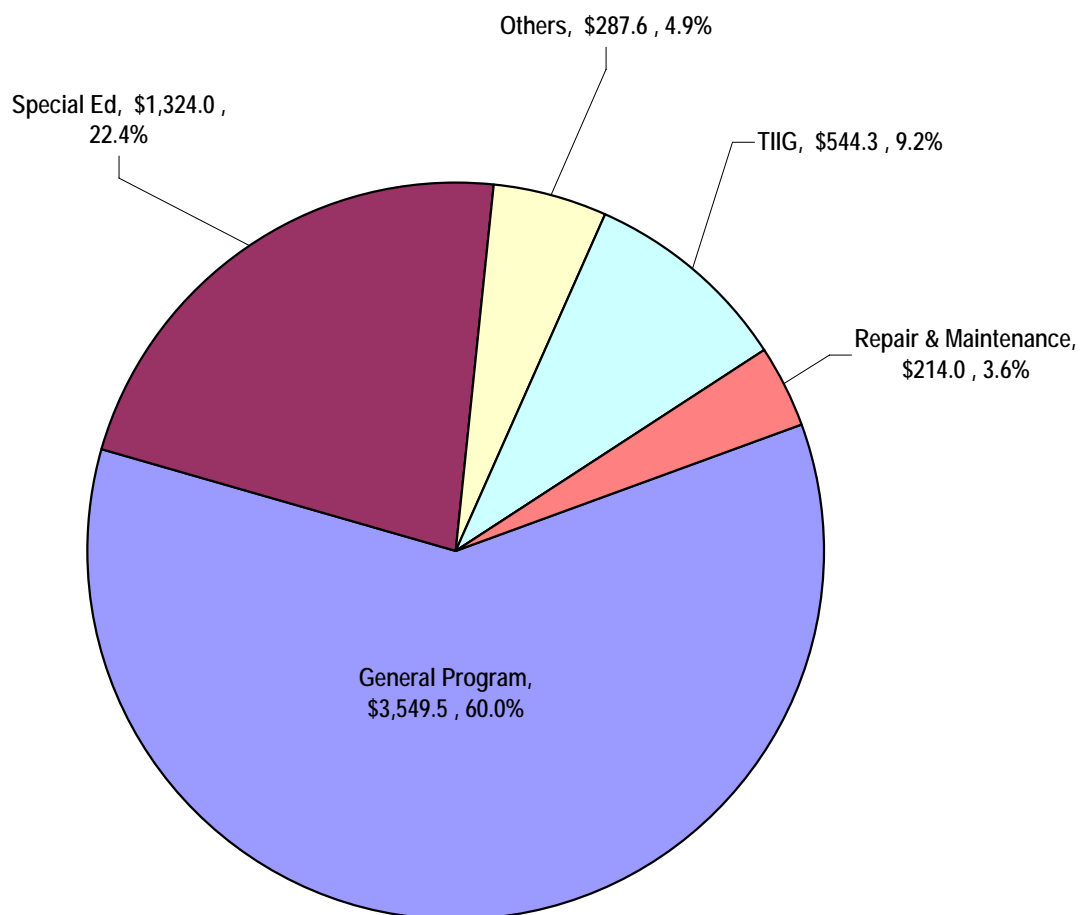
- The “General Program – Unrestricted” portion of the budget includes estimated expenditures of \$3,141.9 million. This portion of the budget pays for the basic resources used to fund LAUSD schools and offices.
- The “Special Education” portion of the budget includes estimated expenditures of \$1,324.0 million for students who have special needs because of physical, emotional, intellectual or learning disabilities.
- The “Targeted Instructional Improvement Grant” portion of the budget includes estimated expenditures of \$544.3 million. This grant pays for the cost of LAUSD’s court-ordered and voluntary desegregation programs.
- The “General Program – Restricted” portion of the budget includes estimated expenditures of \$407.5 million for special programs such as class-size reduction and Gifted and Talented Education (GATE).
- The “Routine Repair and General Maintenance” portion of the budget includes estimated expenditures of \$214.0 million. This pays for regular and major maintenance projects that keep our schools well-maintained and safe. The State requires school districts that receive State bond funds to budget 3% of their General Fund resources each year into maintenance.
- The “Hourly Intervention/Remediation” portion of the budget includes estimated expenditures of \$75.9 million. The programs in this portion of the budget primarily help students at risk of academic failure, which the State funds on a per-student-hour basis.
- The “Options Program” portion of the budget includes estimated expenditures of \$75.5 million. This pays for the District’s continuation high schools, opportunity schools, independent study program, Alternative Education Work Centers (AEWC), and community day schools.
- The “Regional Occupational Centers/Skills Centers” portion of the budget includes estimated expenditures of \$71.1 million. This program, funded by the State, provides training for various job-related skills and occupations.
- The “After School Programs” portion of the budget includes estimated expenditures of \$21.4 million. This portion of the budget uses unrestricted funds to pay for recreation-oriented after school programs.
- The “Interfund Transfers” portion of the budget includes estimated expenditures of \$43.8 million. This is for repayment of Certificates of Participation (COPs) and other expenditures that must be recognized first in the General Fund and then transferred into another fund.

- The “Reserves” portion of the budget includes no estimated expenditures. Much of this District Defined Program is the Reserve for Economic Uncertainties, which is expended only in case of financial necessity (e.g., unanticipated revenue shortfall or expenditure overage). Expenditures are not recognized in the “Reserves” portion of the budget; when these funds are to be utilized, they are transferred to accounts in other District Defined Programs, and the expenditures are recorded there.

Estimated Expenditure Budget by District Defined Programs

(Amounts in millions and percent of total)

General Fund, Regular Program



Total = \$5,919.4

Note: Individual amounts may not add to total due to rounding.

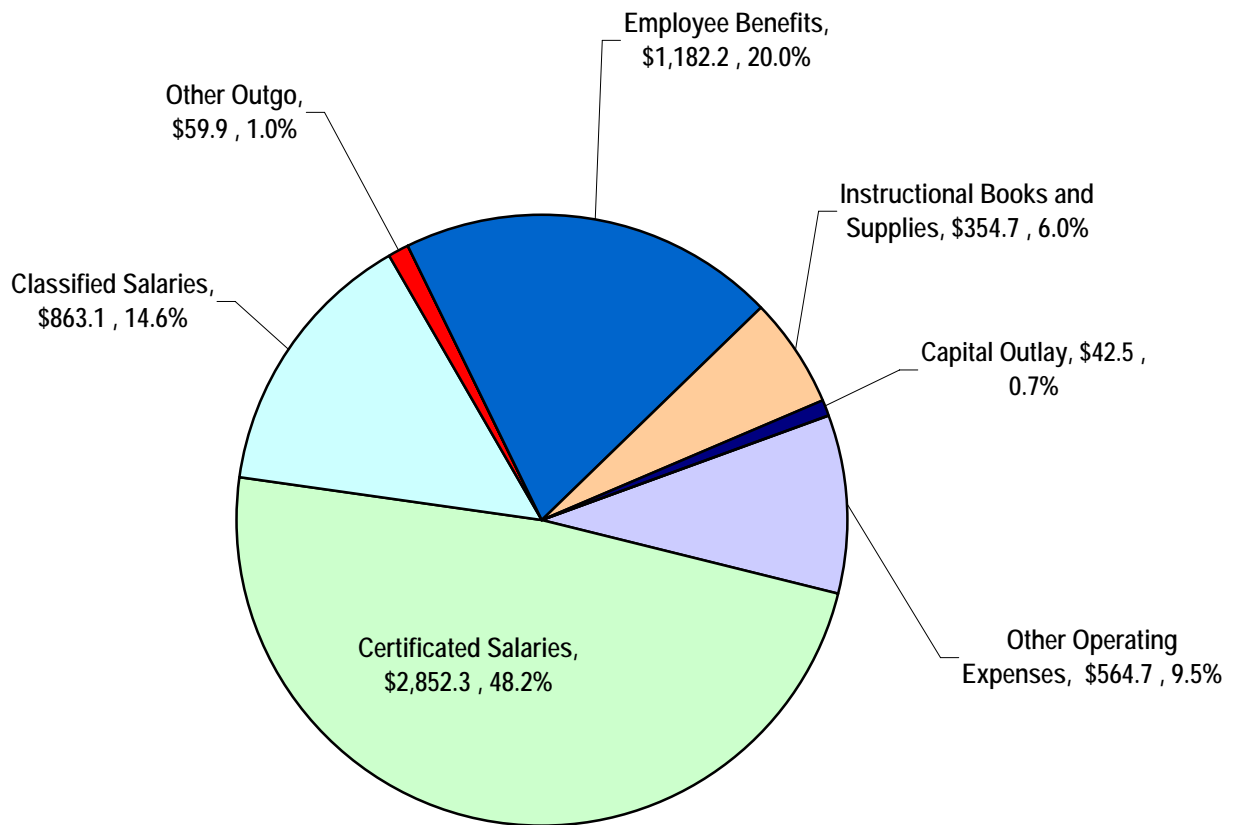
Expenditures by Object

The accompanying graph shows General Fund Regular Program expenditures by “object of expenditure.” Objects of expenditure define what we buy with our resources.

- “Certificated Salaries” include the salaries of teachers, librarians, counselors and nurses, as well as school and District administrators.
- “Classified Salaries” include the salaries of instructional aides, office employees, custodians, carpenters, plumbers, bus drivers and those non-certificated employees who manage and supervise their work.
- “Employee Benefits” include the cost of retirement plans, employee health insurance, and Workers’ Compensation insurance.
- “Books and Supplies” includes the cost of textbooks, instructional materials, general supplies and fuel.
- “Other Operating Expense” includes the cost of contracts, utilities, rents and leases, travel expense, and instructional consultants.
- “Capital Outlay” includes the cost of facilities (land and buildings), books and media for libraries, and equipment. Most of the District’s capital outlay costs are in bond funds devoted specifically to school construction and modernization.
- “Other Outgo” includes miscellaneous items that are not usually considered part of the current expense of education.

General Fund Regular Program Estimated Expenditure Budget by Major Object

(Amounts in millions and percent of total)



Total = \$5,919.4

Note: Individual amounts may not add to total due to rounding.

**UNCONSOLIDATED AUTHORIZED EXPENDITURES
BY TYPE OF EXPENSE***

	2004-05 Final Budget Authorized \$Millions	2005-06 Final Budget Authorized \$Millions	2006-07 Final Budget Authorized \$Millions	2007-08 Final Budget Authorized \$Millions	Percent of 2007-08 Total Authorized
AUTHORIZED EXPENDITURES					
School and Office Operating Budgets					
School Budgets	\$6,295.5	\$6,594.5	\$7,111.6	\$7,291.8	38.2%
Nonschool Budgets (Operational)	\$667.2	\$677.9	\$772.1	\$718.8	3.8%
Nonschool Budgets (Administered)	\$132.8	\$172.2	\$159.2	\$158.2	0.8%
Nonschool Budgets (Capital Expense)			\$2.3	\$2.3	0.0%
Budget for Districtwide Expenditures	\$48.8	\$71.7	\$128.1	\$105.8	0.6%
Authorized Expenditures - Undetermined Type	\$24.3	\$43.0	\$20.1	\$53.2	0.3%
Subtotal	\$7,168.4	\$7,559.3	\$8,193.3	\$8,330.2	43.7%
Capital Expenditures and Debt Services	\$5,104.1	\$5,067.2	\$5,984.7	\$9,315.7	48.8%
Miscellaneous Categories of Expense					
Employee Benefit Adjustments	\$880.3	\$729.2	\$801.8	\$878.6	4.6%
Allowance for New Grants (Unimplemented)	\$238.3	\$219.4	\$134.3	\$218.7	1.1%
Certificates of Participation excluding repayment	\$251.4	\$165.7	\$213.7	\$124.2	0.7%
Interfund Transfer	\$254.2	\$188.7	\$192.7	\$208.6	1.1%
Detached Service**	\$0.0	\$0.0	-\$0.2	\$4.1	0.0%
Subtotal	\$1,624.3	\$1,303.0	\$1,342.3	\$1,434.2	7.5%
TOTAL AUTHORIZED EXPENDITURES	\$13,896.8	\$13,929.5	\$15,520.3	\$19,080.0	100.0%
Reserves (General Fund)	\$45.3	\$134.1	\$166.9	\$93.9	
Reserves (Other Funds)	\$0.0	\$0.0	\$185.5	\$429.0	
TOTAL APPROPRIATIONS	\$13,942.1	\$14,063.5	\$15,872.7	\$19,602.9	

*All Funds except Job Cost and Charter Schools

**Detached Service occurs when the salary and benefits of an LAUSD employee are reimbursed by another agency. In prior years, the expenditures were reduced to zero by agency reimbursements. In 2007-08 the agency reimbursements will be recorded as revenues.

Note: Detail may not sum exactly to totals due to rounding.

**SUMMARY OF AUTHORIZED FTEs
BY TYPE OF EXPENSE***

	2004-05 Final Budget Authorized	2005-06 Final Budget Authorized	2006-07 Final Budget Authorized	2007-08 Final Budget Authorized	Percent of 2007-08 Total Authorized
AUTHORIZED FTEs					
School and Office Operating Budgets					
School Budgets	78,851.5	80,556.1	79,511.9	80,513.7	91.0%
Nonschool Budgets (Operational)	5,991.4	6,230.8	6,444.2	6,270.1	7.1%
Nonschool Budgets (Administered)	402.1	464.7	491.2	312.9	0.4%
Authorized Expenditures - Undetermined Type	250.7	130.8	187.6	385.2	0.4%
Subtotal	85,495.7	87,382.4	86,634.9	87,481.9	98.9%
Capital Expenditures and Debt Services	387.7	397.7	373.9	633.5	0.7%
Miscellaneous Categories of Expense					
Certificates of Participation excluding repayment	81.9	136.3	248.4	296.9	0.3%
Detached Service**				35.8	0.0%
Subtotal	81.9	136.3	248.4	332.7	0.4%
TOTAL AUTHORIZED FTEs	85,965.3	87,916.4	87,257.2	88,448.1	100.0%

*All Funds except Job Cost and Charter Schools

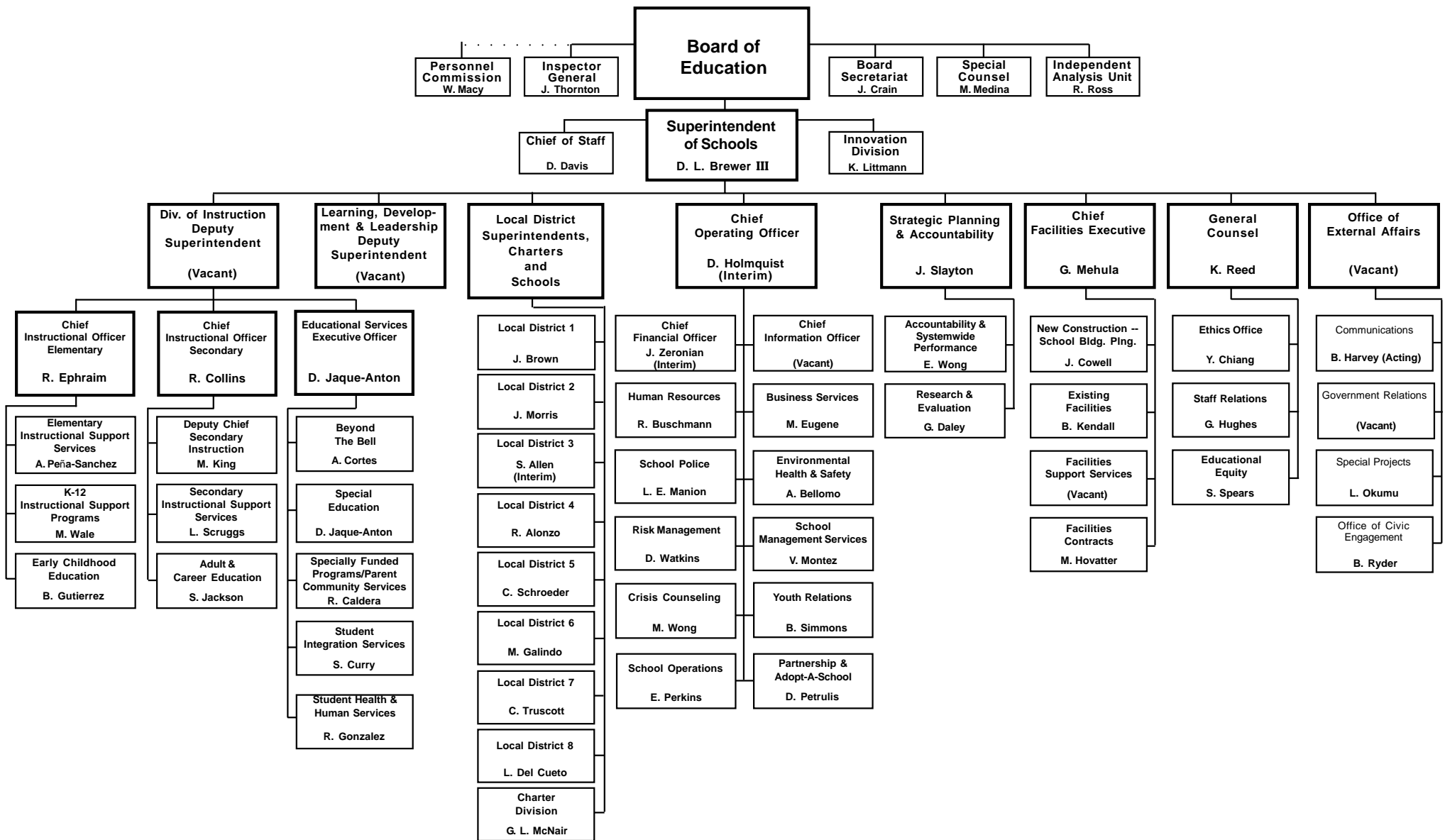
Note: Detail may not sum exactly to totals due to rounding.

DISTRICT ORGANIZATION

Introduction

The organization chart on the following page summarizes the District's reporting relationships as they existed in September 2007. Please see the Schools and Divisions portion of this document for organization charts displaying internal reporting patterns for each individual type of school and District office.

Most District administrative units ultimately report to the Board of Education through the Superintendent, but a number of offices, such as the Personnel Commission, Inspector General, and Independent Analysis Unit report directly to the Board of Education. The schools report to the Board through the Superintendent and the eight Local District Offices.



II. Budget by Type of School

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BUDGET BY TYPE OF SCHOOL

Introduction

This section of the budget describes each type of school the District operates and displays the current budget and other information for each type.

Authorized Operating Expenditures by Type of School*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Elementary Schools	\$2,176.3	\$2,405.0	\$2,653.9	\$2,399.7
Middle Schools	\$809.6	\$887.4	\$1,010.8	\$935.7
High Schools	\$880.4	\$1,045.0	\$1,206.1	\$1,128.6
Span Schools	\$101.0	\$119.6	\$139.8	\$153.3
Special Education Schools	\$143.2	\$153.6	\$167.9	\$257.7
Non-Public Schools	\$167.2	\$166.1	\$164.8	\$175.9
Continuation High Schools	\$27.6	\$34.4	\$33.8	\$34.7
Opportunity Schools or Centers	\$18.3	\$18.9	\$19.2	\$20.6
Community Day Schools	\$13.8	\$14.6	\$14.6	\$15.1
Alternative Educ & Work Centers	\$9.3	\$8.2	\$12.4	\$14.6
Beyond the Bell Learning Centers	\$16.2	\$16.2		
Community Adult Schools	\$139.9	\$134.6	\$148.2	\$165.6
Regional Occupational Centers	\$51.6	\$49.4	\$49.1	\$45.7
Skill Centers	\$21.2	\$23.5	\$22.9	\$26.1
Regional Occupational Programs	\$5.8	\$5.6	\$6.1	\$6.3
Childrens' Centers	\$91.5	\$99.6	\$106.8	\$125.5
State Preschool	\$4.5	\$5.3	\$5.5	\$5.6
Health Centers	\$15.3	\$16.4	\$14.9	\$16.3
Independent Charter Schools	\$0.6	\$0.7	\$0.2	\$0.5
School Type Undesignated	\$1,602.2	\$1,390.4	\$1,334.8	\$1,764.4
Total Schools Budget	\$6,295.5	\$6,594.5	\$7,111.6	\$7,291.8

*All Funds except Job Cost and Charter Schools

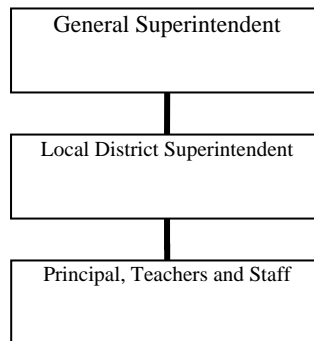
Authorized Operating FTEs by Type of School*

	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Elementary Schools	35,128.3	34,879.4	34,272.2	32,810.6
Middle Schools	12,648.0	12,495.8	12,684.0	12,717.9
High Schools	13,547.0	14,358.6	14,816.0	14,872.5
Span Schools	1,669.7	1,725.4	2,052.0	2,072.6
Special Education Schools	2,415.9	2,371.5	2,324.6	2,318.8
Non-Public Schools	90.1	89.1	80.9	66.7
Continuation High Schools	340.9	372.8	384.3	405.8
Opportunity Schools or Centers	245.8	244.5	247.4	251.1
Community Day Schools	221.1	226.0	241.7	245.5
Alternative Educ & Work Centers	190.0	188.9	233.1	321.1
Beyond the Bell Learning Centers	49.6	52.4	0.0	0.0
Community Adult Schools	2,070.3	1,872.4	1,994.4	2,442.3
Regional Occupational Centers	693.3	606.0	595.2	738.1
Skill Centers	318.7	326.9	323.2	366.5
Regional Occupational Programs	61.2	58.5	61.0	75.2
Childrens' Centers	1,750.9	1,843.5	1,872.3	2,136.2
State Preschool	105.8	114.9	120.0	114.0
Health Centers	233.7	238.7	218.4	171.5
Independent Charter Schools	10.0	7.0	3.7	4.3
School Type Undesignated	9,583.6	8,513.9	7,634.8	8,382.9
Total Schools FTEs	81,373.9	80,586.4	80,159.4	80,513.7

*All Funds except Fund 007 and 009

ELEMENTARY SCHOOLS

The District has 522 elementary schools. Of these, 436 are traditional elementary schools, 44 are elementary magnet schools, 15 are span schools, and 27 are primary centers. There is 1 primary center scheduled to open in 2007-08. The total projected elementary school student enrollment is 320,822.



GOALS:

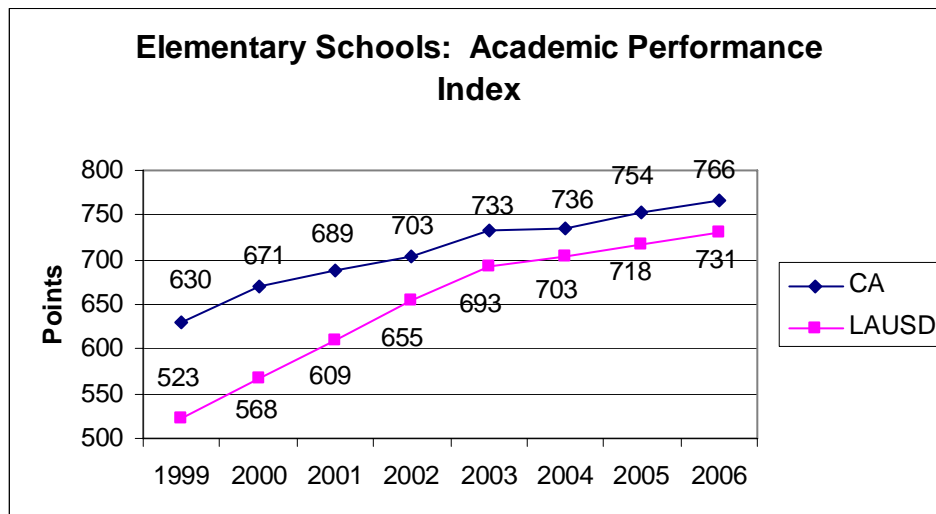
The District's fundamental goal is to improve student learning to enable all students to achieve high academic standards. It is the District's elementary schools that have the responsibility of setting this foundation. To reach this goal, the division of instruction has adopted the following charge: *"Our charge is to fundamentally improve the interaction between teacher and student to create critical thinkers prepared to participate in a diverse and complex society."* To accomplish this we will:

- Provide a safe, secure and respectful environment.
- Ensure all students have access to and engage in a rigorous, culturally relevant, standards-based curriculum delivered by highly qualified teachers in the areas of reading/language arts, mathematics, science, social studies, visual and performing arts, health and physical education, and character education.
- Ensure all students read and write at grade level.
- Ensure all students demonstrate mathematics skills at grade level.
- Ensure English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve content standards in all academic areas.
- Eliminate the achievement gap between students meeting standards and those who are not.
- Ensure students with disabilities receive appropriate services and instruction in order to meet and exceed State standards.
- Provide focused professional development to teachers and administrators as the key to improving classroom practice.
- Provide focused content and cognitive coaching to teachers to improve classroom practice and student achievement.
- Provide meaningful opportunities for parents and community members to actively engage at their local school site as well as participate in local school decision-making.

ELEMENTARY SCHOOLS (cont'd)

GROWTH IN STUDENT ACHIEVEMENT:

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. While gaining 208 API points between 1999 and 2006 (growth of 39.8%), the District has decreased the difference between its own API score and that of the State as a whole by 72 points, from a 107-point spread in 1999 to a difference of only 35 points in 2006 (in the following graph, the darker line indicates the State's annual API scores; the lighter line reflects the District's progress).



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Elementary Schools					
1000	Certificated Salaries	\$1,210.0	\$1,325.9	\$1,420.7	\$1,435.9
2000	Classified Salaries	\$267.6	\$272.5	\$304.8	\$291.6
3000	Employee Benefits	\$500.9	\$601.8	\$587.0	\$549.1
4000	Books and Supplies	\$157.1	\$157.4	\$261.3	\$140.6
5000	Other Operating Expenses	\$22.0	\$19.9	\$73.0	\$16.1
6000	Capital Outlay	\$10.4	\$9.4	\$6.7	\$8.9
7000	Other Outgo	\$8.3	\$18.2	\$0.4	(\$42.5)
Elementary Schools		\$2,176.3	\$2,405.0	\$2,653.9	\$2,399.7

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

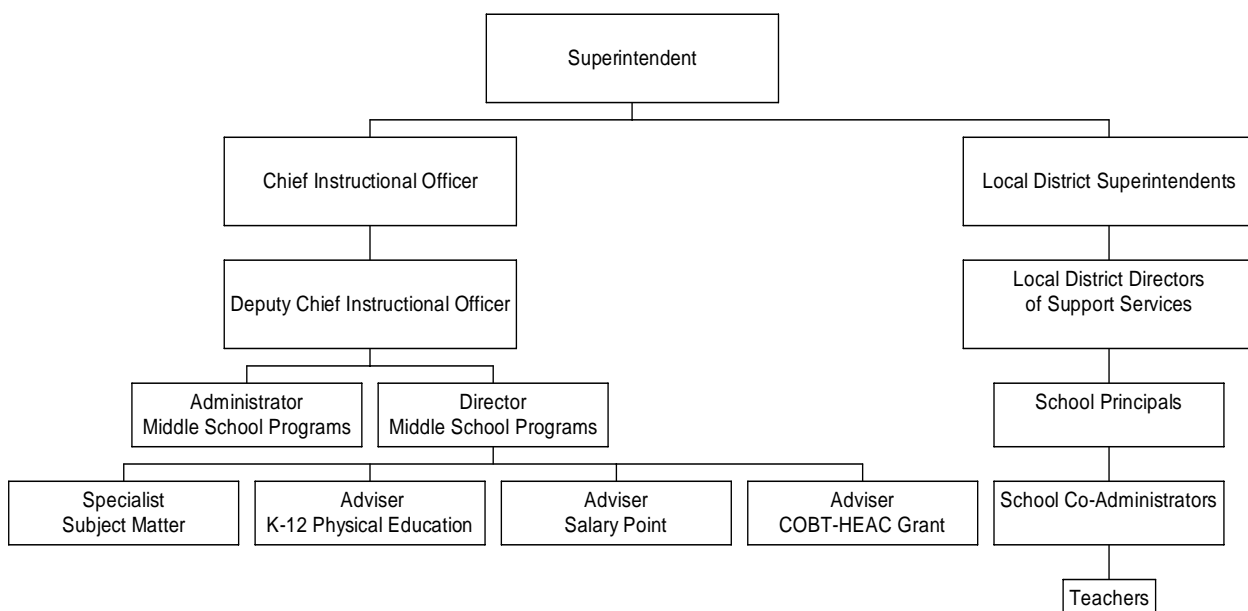
		2004-05	2005-06	2006-07	2007-08
		Final	Final	Final	Final
		Budget	Budget	Budget	Budget
Elementary Schools					
1000	Certificated Salaries	25,569.2	25,193.8	24,102.2	23,885.8
2000	Classified Salaries	9,559.1	9,685.6	10,170.0	8,924.8
Elementary Schools		35,128.3	34,879.4	34,272.2	32,810.6

*All Funds except Fund 007 and 009

MIDDLE SCHOOLS

The District has 75 middle schools with 17 span schools serving the middle grade levels. The middle school student population reached 145,781 students during the 2006-07 school year. One new middle school, John Liechty Middle School is scheduled to open in September of 2007, and one additional new middle school, Roy Romer Middle School, is scheduled to open in September of 2008.

The middle schools have been actively engaged in middle grade level reform to address their purpose and function as middle schools and to put students first by meeting the intellectual, social, emotional, moral, and physical developmental needs of young adolescents. LAUSD middle schools serve students in grades six through eight. Middle Schools support student achievement through the following elements: 1) exhibiting a commitment to young adolescents and understanding their developmental nature; 2) sharing a common vision that reflects the best that can be provided for the middle level student including focusing on student achievement, student-teacher relationships and community participation; 3) having high expectations for all including staff, teachers, parents, and the students themselves by engaging them intellectually, emotionally, socially, and physically in becoming responsible citizens; 4) providing personalization of instruction and developing adult advocates for each student in order to provide needed support; 5) developing family and community partnerships in the education of young adolescents through participation in parental and community organizations and local school governance; and 6) providing a positive school climate that ensures that students engage in learning activities in an inviting, clean and safe environment.



GOALS:

Goals for middle schools in California are defined by the State in content standards as measured by The California Standards Test which currently is administered in the areas of English/Language Arts, Mathematics at the 6th, 7th, and 8th grade levels. In addition, District middle schools engage in programmatic tenet development including:

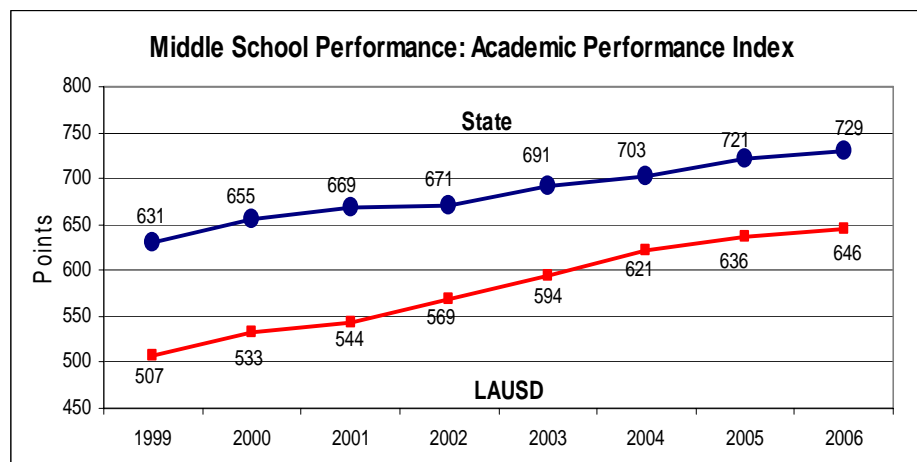
- incorporating standards-based curriculums that are rigorous, integrative, and exploratory;

MIDDLE SCHOOLS (cont'd)

- providing varied teaching and learning approaches to improve student literacy through providing differentiated instruction and incorporating culturally relevant and responsive pedagogy;
- engaging students in periodic assessments and evaluation opportunities that promote learning;
- providing flexible organizational structures including but not limited to coring, teaming, and developing small learning communities;
- ensuring that programs and policies are in place for fostering student safety, health, and wellness; and
- providing comprehensive guidance and support services.

GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the California standards Test(s), District middle schools have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. The following chart indicates the progress made by middle schools in meeting the State's content standards over the past seven years:



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Middle Schools					
1000	Certificated Salaries	\$424.3	\$462.6	\$516.2	\$536.1
2000	Classified Salaries	\$109.0	\$107.7	\$125.3	\$123.3
3000	Employee Benefits	\$191.1	\$226.3	\$230.9	\$224.3
4000	Books and Supplies	\$69.1	\$68.9	\$108.7	\$63.2
5000	Other Operating Expenses	\$10.7	\$13.7	\$27.1	\$7.0
6000	Capital Outlay	\$2.0	\$1.9	\$2.6	\$1.8
7000	Other Outgo	\$3.4	\$6.3	\$0.1	(\$19.9)
Middle Schools		\$809.6	\$887.4	\$1,010.8	\$935.7

*All Funds except Job Cost and Charter Schools

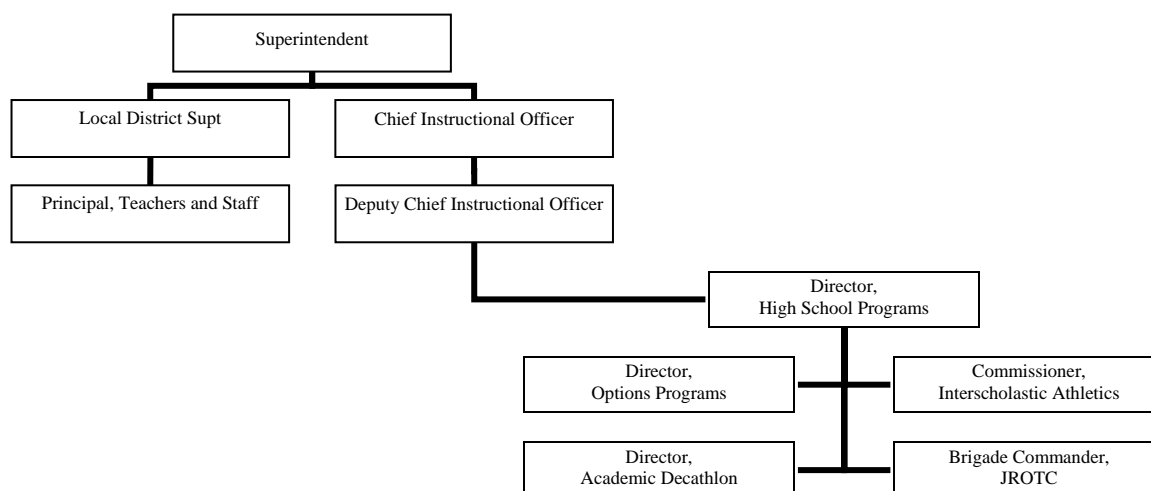
Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Middle Schools					
1000	Certificated Salaries	8,638.8	8,545.6	8,353.4	8,572.9
2000	Classified Salaries	4,009.2	3,950.3	4,330.6	4,145.0
Middle Schools		12,648.0	12,495.8	12,684.0	12,717.9

*All Funds except Fund 007 and 009

SENIOR HIGH SCHOOLS

The District's senior high schools serve students in grades 9-12 in a four year program designed to prepare them for success in future studies and careers. The District had 91 senior high schools in 2006-07, serving 176,490 students.



GOALS:

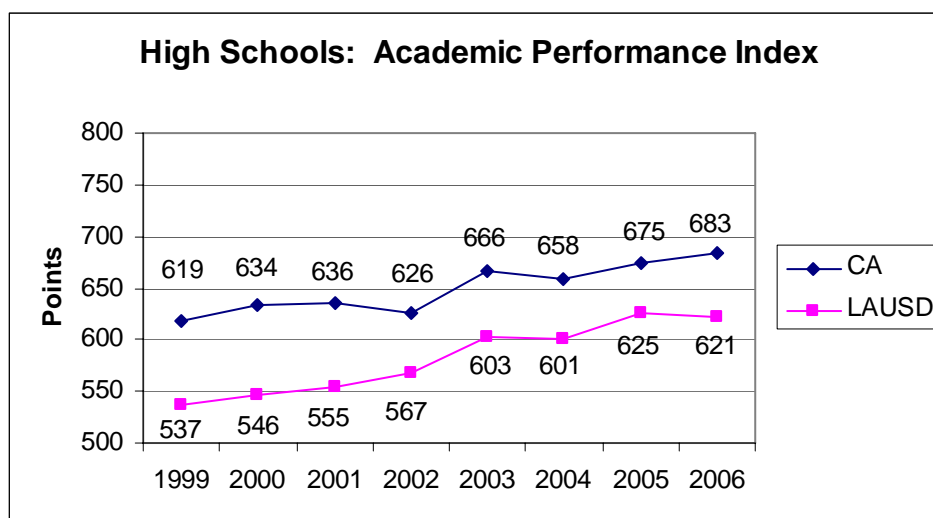
The fundamental goal of high schools is to enable all students to acquire the knowledge and skills necessary to successfully compete in higher education and careers. High schools offer a wide variety of “core” courses and electives to achieve this goal. Highest priorities at the high school level are as follows:

- To ensure that all students have access to and engage in a rigorous standards-based curriculum that is culturally relevant and provides access to a wide range of course offerings along a college and career pathway.
- To ensure that English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve academic success in their classes.
- To provide a safe, secure, and respectful learning environment.
- To eliminate the achievement gap that exists between students.
- To ensure that students with disabilities receive appropriate services and instruction.
- To provide focused professional development to teachers and administrators to improve classroom practice.
- To provide meaningful opportunities for parents and community members to actively engage with their local high schools.

SENIOR HIGH SCHOOLS (cont'd)

GROWTH IN STUDENT ACHIEVEMENT:

Based on Academic Performance Index (API) scores since 1999, District senior high schools have demonstrated academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. Senior high schools have improved by 84 API points between 1999 and 2006, an improvement of 15.6%, as compared to the State's overall improvement of 64 points (10.3%). The difference between the District's overall score and that of the State has decreased from 82 points in 1999 to 62 points in 2006 (in the following graph, the darker line indicates the State's annual API scores; the lighter reflects the District's progress).



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
High Schools					
1000	Certificated Salaries	\$487.5	\$573.9	\$630.0	\$657.6
2000	Classified Salaries	\$105.2	\$112.2	\$136.1	\$136.9
3000	Employee Benefits	\$204.3	\$258.7	\$267.5	\$266.4
4000	Books and Supplies	\$63.6	\$75.2	\$119.7	\$78.2
5000	Other Operating Expenses	\$14.4	\$14.9	\$37.8	\$10.0
6000	Capital Outlay	\$2.6	\$3.5	\$14.8	\$4.1
7000	Other Outgo	\$2.9	\$6.6	\$0.1	(\$24.6)
High Schools		\$880.4	\$1,045.0	\$1,206.1	\$1,128.6

*All Funds except Job Cost and Charter Schools

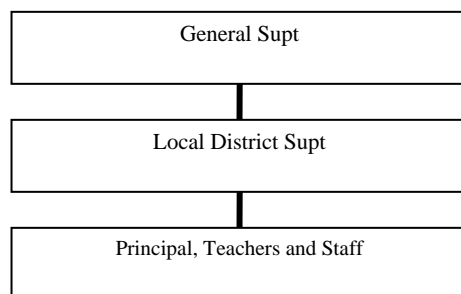
Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
High Schools					
1000	Certificated Salaries	9,664.9	10,231.9	10,188.5	10,340.8
2000	Classified Salaries	3,882.2	4,126.7	4,627.6	4,531.8
High Schools		13,547.0	14,358.6	14,816.0	14,872.5

*All Funds except Fund 007 and 009

MULTI-LEVEL SCHOOLS (“SPAN” SCHOOLS)

The District had 36 multi-level or “span” schools in 2006-07, including 7 span magnet schools, serving 23,306 students. One new span school is scheduled to open in 2008-09. One span school will return to a traditional elementary school in 2007-08.



GOALS:

The District’s fundamental goal is to improve student learning to enable all students to achieve high academic standards. To reach this goal, the highest priorities of span schools are:

- To provide a safe, secure and respectful environment.
- To ensure that all students have access to and engage in a rigorous, culturally relevant, standards-based curriculum delivered by highly qualified teachers in the areas of reading/language arts, mathematics, science, social studies, visual and performing arts, health and physical education, and character education.
- To ensure that all students read and write at grade level.
- To ensure that all students demonstrate mathematics skills at grade level.
- To ensure that English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve high content standards in all academic areas.
- To eliminate the achievement gap between students who are meeting standards and those who are not.
- To ensure that students with disabilities receive appropriate services and instruction in order to meet and exceed State standards.
- To provide focused professional development to teachers and administrators as the key to improving classroom practice.
- To provide meaningful opportunities for parents and community members to actively engage at their local school site as well as participate in local school decision-making.

GROWTH IN STUDENT ACHIEVEMENT:

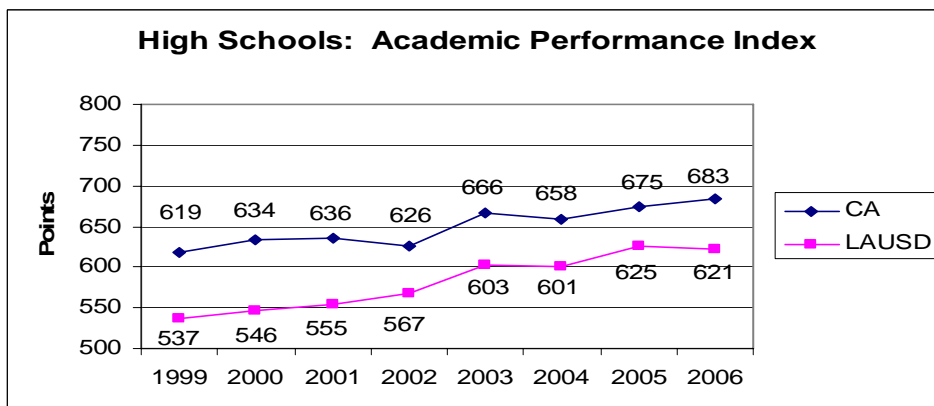
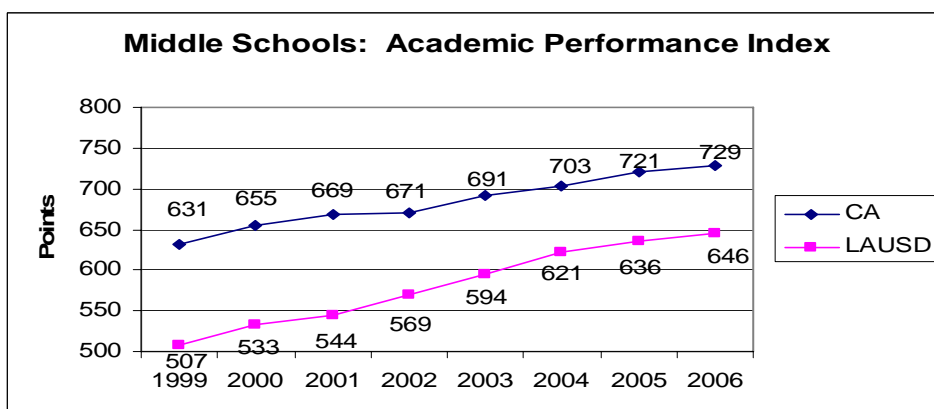
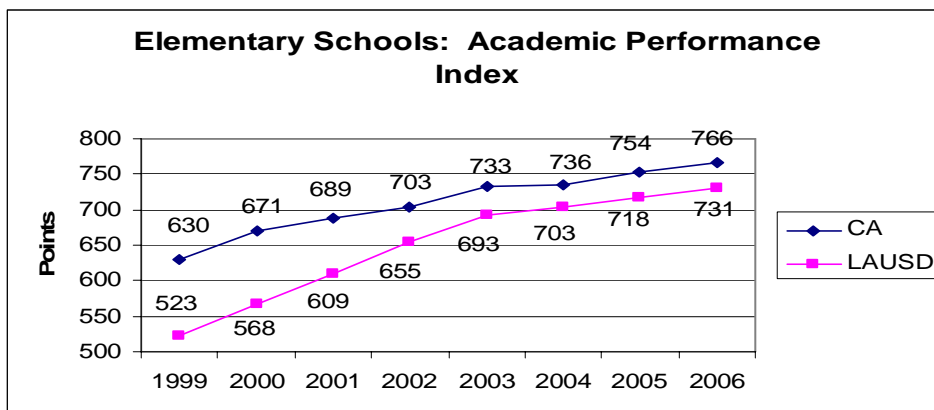
It can be expected that test results for span schools would approximately mirror those of the District’s elementary, middle, and senior high schools. Historical API results for all levels are indicated below.

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress in recent years, both as measured against the District’s previous performance and against the State as a whole. While gaining 208 API points between 1999 and 2006 (growth of 39.8%), the District has decreased the difference between its own API score and that of the State as a whole by 72 points, from a 107-point spread in 1999 to a difference of only 35 points in 2006 (in the following graphs, the darker line indicates the State’s annual API scores; the lighter reflects the District’s progress).

MULTI-LEVEL SCHOOLS (“SPAN” SCHOOLS) (cont’d)

Middle schools have improved by 139 API points between 1999 and 2006, an improvement of 27.4%, as compared to the State’s overall improvement of 98 points (15.5%). The difference between the District’s overall score and that of the State has decreased from 124 points in 1999 to 83 points in 2006.

High schools have improved by 84 points since 1999, a 15.6% improvement, as compared to the State’s gain of 64 points (10.3%). The difference between the District’s overall score and that of the State has decreased from 82 points in 1999 to 62 points in 2006.



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Span Schools					
1000	Certificated Salaries	\$57.5	\$67.7	\$81.9	\$91.0
2000	Classified Salaries	\$12.7	\$13.1	\$16.3	\$17.6
3000	Employee Benefits	\$24.2	\$30.6	\$34.9	\$37.1
4000	Books and Supplies	\$4.9	\$5.8	\$5.7	\$6.6
5000	Other Operating Expenses	\$1.0	\$1.3	\$0.8	\$0.9
6000	Capital Outlay	\$0.4	\$0.2	\$0.1	\$0.0
7000	Other Outgo	\$0.3	\$0.9	\$0.0	\$0.0
Span Schools		\$101.0	\$119.6	\$139.8	\$153.3

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Span Schools					
1000	Certificated Salaries	1,205.7	1,247.1	1,458.0	1,475.1
2000	Classified Salaries	464.0	478.3	594.0	597.4
Span Schools		1,669.7	1,725.4	2,052.0	2,072.6

*All Funds except Fund 007 and 009

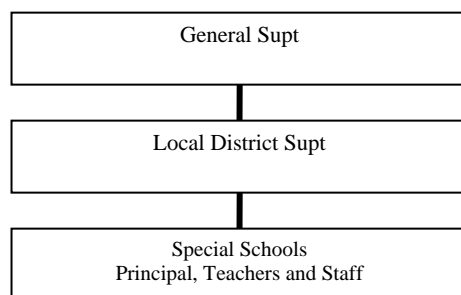
SPECIAL EDUCATION SCHOOLS

The District's special education schools align with the federal law, the Individuals with Disabilities Education Act (IDEA) requirement that each local education agency ensure that a continuum of educational placements is available to meet the needs of students with disabilities. The continuum includes instruction in regular classes, special classes on general education sites and special education schools (as well as home instruction and instruction in hospitals). To the maximum extent appropriate, students with disabilities are educated on general education sites.

FUNCTIONS:

Specialized schooling occurs only when the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. Our special education schools serve students with severe to profound developmental and/or physical disabilities, as identified when an Individualized Education Program (IEP) team, which includes the parent, has determined that the student's physical and instructional needs cannot be met on a general education site. The District also has two schools which serve a low incidence population: pre-K-6th grade elementary school for students who are blind, and a pre-K-12+ span school for students who are deaf. Students at these two schools may be working in either the general education core curriculum or in an alternate curriculum for students who have moderate to severe disabilities

The District has 17 special education schools serving approximately 3,800 students during the 2006-07 school year. No new special education schools are scheduled to open in 2006-07. All special education schools are part of the Local District and are supervised by Local District Directors.



GOALS:

Special education schools serve students with disabilities whose Individualized Education Programs (IEPs) indicate that they are to be educated at a public school in a more restrictive instructional environment than can be provided at a general education school. Most students in special education schools are working in the Curriculum for Students with Moderate-Severe Disabilities which focuses on providing these students the skills they need to live as independent and fully participating citizens.

GROWTH IN STUDENT ACHIEVEMENT:

Based on the 2005 test results, the percentage of students with disabilities in the Los Angeles Unified School District who took the CAPA and scored at the proficient or advanced level has improved. The 2005 CAPA report consists of the test results for all students taking the CAPA, including students with severe disabilities on general education sites. *(Please note that the special education school for students who are blind and the school for students who are deaf serve students who are working in the Curriculum for Students with Moderate-Severe Disabilities and taking the appropriate level of CAPA as well as students who are working in the general education core curriculum at grade level and are taking the California Standards Test).*

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Special Education Schools					
1000	Certificated Salaries	\$54.4	\$58.2	\$64.7	\$67.6
2000	Classified Salaries	\$38.2	\$37.5	\$36.9	\$39.6
3000	Employee Benefits	\$35.9	\$44.2	\$42.5	\$47.2
4000	Books and Supplies	\$7.1	\$7.1	\$14.2	\$6.4
5000	Other Operating Expenses	\$7.3	\$5.9	\$9.3	\$6.4
6000	Capital Outlay	\$0.3	\$0.3	\$0.3	
7000	Other Outgo	(\$0.1)	\$0.4	\$0.0	\$90.5
Special Education Schools		\$143.2	\$153.6	\$167.9	\$257.7

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Special Education Schools					
1000	Certificated Salaries	993.3	980.8	967.2	968.4
2000	Classified Salaries	1,422.6	1,390.7	1,357.4	1,350.4
Special Education Schools		2,415.9	2,371.5	2,324.6	2,318.8

*All Funds except Fund 007 and 009

NONPUBLIC SERVICES

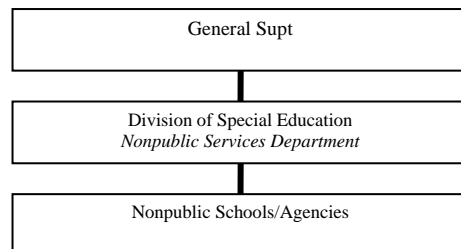
The Nonpublic Services (NPS) Department's primary responsibilities are: (1) the placement of students whose Individualized Education Program (IEP) indicates the need for a nonpublic school setting and oversight of their program in eighty-nine (89) different nonpublic schools; and (2) oversight of students receiving related services through nonpublic agencies (NPA).

FUNCTIONS:

The District enters into master contracts with approximately 200 NPS/NPA programs throughout the city, as well as NPS programs that are located outside Los Angeles County and the State of California. The NPS Department is also responsible for monitoring all of these programs to ensure compliance with State and federal education codes provisions and Master Contract provisions. The monitoring includes program audits, visitations and participation in the California Department of Education certification process and on-site reviews, as well as District Validation Reviews. The NPS Department acts as a liaison ensuring that the NPS student has equal access to all District resources and programs, and that data on these students are accurately collected and reported in the Welligent IEP System, SIS, CASEMIS, DSS, ISIS and to the Office of Independent Monitor (OIM) for the Modified Consent Decree (MCD).

In contracting with NPS/NPAs to provide specialized educational services for students, the NPS Department is responsible for the development of the master contract, negotiation of fees, and the approval and processing of payments for services and cost recovery through Medi-Cal billing. In addition, the Department provides technical assistance to other District personnel, as well as to outside agencies. The NPS Department is also involved in program development, research and evaluation, data collection, and development of policies and procedures related to special education.

- 3900 District students with disabilities will be educated in a NPS in 2006-07.
- 6000 District students with disabilities will receive related services by a NPA in 2006-07.



GOALS:

Nonpublic schools serve students with disabilities whose individualized education programs (IEPs) indicate that they are to be educated in a more restrictive instructional environment than can be provided at a general education school. In accordance with the California Education Code, state certified nonpublic schools must ensure that their students have access to educational materials, services, and programs to the extent available at the local education agency (LEA) in which the NPS is located. This would include the standards-based core curriculum and administration of all State mandated testing such as the California Standards Tests (CST), California Achievement Tests (CAT/6), California High School Exit Exam (CAHSEE), and California Alternate Performance Assessment (CAPA). Nonpublic schools administer all of these assessments as specified by the District Testing Unit. Nonpublic schools are accountable in achieving the Outcome measures specified in the Modified Consent Decree (MCD).

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Non-Public Schools					
1000	Certificated Salaries	\$4.6	\$4.7	\$4.4	\$4.2
2000	Classified Salaries	\$0.4	\$0.3	\$0.3	\$0.3
3000	Employee Benefits	\$1.3	\$1.4	\$1.3	\$1.2
4000	Books and Supplies	\$1.7	\$2.4	\$2.1	\$2.2
5000	Other Operating Expenses	\$158.9	\$156.5	\$156.6	\$167.9
6000	Capital Outlay	\$0.2	\$0.2	\$0.1	\$0.1
7000	Other Outgo	\$0.2	\$0.6		
Non-Public Schools		\$167.2	\$166.1	\$164.8	\$175.9

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Non-Public Schools					
1000	Certificated Salaries	83.3	82.4	75.3	61.3
2000	Classified Salaries	6.8	6.7	5.7	5.4
Non-Public Schools		90.1	89.1	80.9	66.7

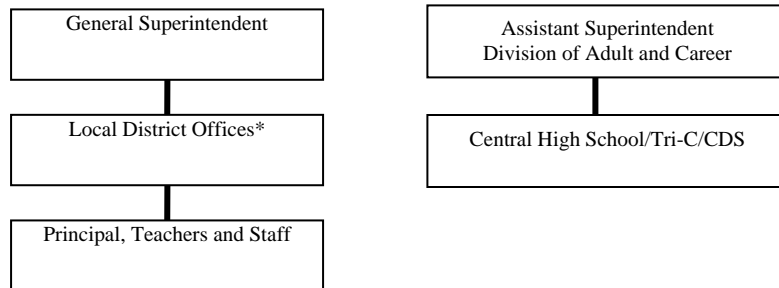
*All Funds except Fund 007 and 009

CONTINUATION HIGH SCHOOLS

Continuation education is a high school diploma program designed to meet the needs of students sixteen through eighteen years of age (grades 9-12) who have not graduated from high school, are not exempt from compulsory school attendance, and are deemed at risk of not completing their education. Students enrolled in continuation schools are often credit deficient or in need of a flexible schedule due to employment, family obligations, and/or other critical needs. The District requires students to attend a 250-minute day of instruction.

In addition to providing state mandated academic courses for high school graduation, continuation education emphasizes guidance, career orientation, and/or a work-study schedule. Supplemental programs and services may include independent study, Regional Occupational Centers and Programs, career counseling, job placement, and apprenticeships. The District had 45 continuation high schools in 2006-07. No new continuation high schools opened in 2006-07 or are scheduled to open in 2007-08.

The local districts supervise forty-four continuation schools. The Division of Adult and Career Education (DACE) supervises Central High School/Tri-C/CDS.



* The local districts supervise forty-four of the district's continuation high schools. Central High School is a multi-site school with classrooms in all eight local districts. The Assistant Superintendent of the Division of Adult and Career Education (DACE) supervises Central High School.

GOALS:

- The District's policy on continuation schools has been to provide small learning environments to students within the attendance area of one of the traditional high school campuses.
- Continuation schools strive to provide a success-oriented learning experience, a course of instruction designed to meet district and state standards, an active participation in educational decisions, and recognition of individual worth.
- The goal of continuation high schools is to graduate or transition students back to a traditional high school.

GROWTH IN STUDENT ACHIEVEMENT:

2005-06 California Standards Tests in English Language Arts and Mathematics Results: As would be expected, the test scores earned by the at-risk students in Continuation High Schools were below District averages:

CONTINUATION HIGH SCHOOLS (cont'd)

English/Language Arts Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	1,060	814	586	193	66
Percentage	39.0%	29.9%	21.6%	7.1%	2.4%

Mathematics Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	648	763	199	52	2
Percentage	38.9%	45.9%	12.0%	3.1%	0.1%

- **The primary indicator of success:** for continuation schools is their ability to serve at-risk young people (at any time during the school year) and, with the collaborative efforts of the staff, help students stay in school and begin working towards graduation. Test scores and other data are indicators used in determining the success of the program:
 - **Credit Completion:** is a strong indicator of student progress for at-risk students.
 - **CAHSEE Pass Rates:** indicate a school's student success towards fulfilling their graduation goals.
 - **Daily Attendance:** Continuation schools overall had earned a 94.937% attendance rate as of month six of 2006-07.
 - **Dropout Prevention:** Continuation schools provide at-risk, potential dropout students an opportunity to stay in school and are an integral component of the district's Dropout Prevention program.

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Continuation High Schools					
1000	Certificated Salaries	\$15.8	\$17.4	\$18.6	\$21.2
2000	Classified Salaries	\$2.9	\$3.2	\$3.3	\$3.5
3000	Employee Benefits	\$6.0	\$7.4	\$7.2	\$8.2
4000	Books and Supplies	\$1.5	\$4.2	\$2.6	\$1.3
5000	Other Operating Expenses	\$1.5	\$1.7	\$2.1	\$0.4
6000	Capital Outlay	(\$0.1)	\$0.1	\$0.1	
7000	Other Outgo	\$0.0	\$0.4		
Continuation High Schools		\$27.6	\$34.4	\$33.8	\$34.7

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Continuation High Schools					
1000	Certificated Salaries	251.0	276.5	285.7	308.8
2000	Classified Salaries	89.9	96.4	98.7	97.0
Continuation High Schools		340.9	372.8	384.3	405.8

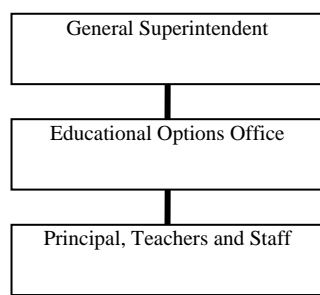
*All Funds except Fund 007 and 009

OPPORTUNITY SCHOOLS

Opportunity Schools provide grade 7-12 students with serious attendance and behavioral problems a success-oriented learning environment that strengthens basic skills, enhances self-esteem and prepares them for a responsible and satisfying life. Opportunity schools are also designed to educate the at-risk middle school student in a smaller, more personalized and structured learning environment. The philosophy and primary goal of the opportunity schools is to provide a structured and caring educational environment so as to produce positive behavioral changes in students in order to permit the students to return to any program in the community.

Opportunity schools use an open entry enrollment process that enables students to be referred at any time during the school year. There are presently four opportunity schools plus an opportunity unit, which together serve approximately 700 students. At present, there are no plans open to new opportunity schools. Three of the schools, Aggeler, Riley, and Youth Opportunities Unlimited, are supervised by their respective local districts (Aggeler operates both an opportunity school and a community day school). The Director of Senior High Programs supervises McAlister High School.

The opportunity schools are very diverse. McAlister and Riley serve pregnant minor students; Aggeler consists of a single classroom of students; and Youth Opportunities Unlimited is a large Alternative school with a diverse at-risk student population from many areas throughout the District.



GOALS:

Opportunity schools serve several types of students: middle school and high school students with poor attendance and behavioral problems, pregnant minor students, students on probation, students with poor academic performance in 7-12 grade levels. The unique mission of educational options schools is based on the belief that at-risk students require learning experiences that are engaging and challenging with high expectations in a more personalized, nontraditional and smaller learning environment. Developing positive relationships with caring and knowledgeable adults that students can interact with on a daily basis is essential. All schools have as a main goal to prevent students from dropping out of school.

GROWTH IN STUDENT ACHIEVEMENT:

2005-06 California Standards Tests in English Language Arts and Mathematics Results: The test scores earned by students at District options schools were below District averages:

OPPORTUNITY SCHOOLS (cont'd)

English/Language Arts Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	493	547	590	253	114
Percentage	24.7%	27.4%	29.5%	12.7%	5.7%

Mathematics Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	339	452	213	80	19
Percentage	30.7%	41.0%	19.3%	7.3%	1.7%

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Opportunity Schools or Centers					
1000	Certificated Salaries	\$10.1	\$10.4	\$10.8	\$12.8
2000	Classified Salaries	\$1.5	\$1.5	\$1.5	\$1.6
3000	Employee Benefits	\$3.8	\$4.4	\$4.2	\$4.5
4000	Books and Supplies	\$1.3	\$1.2	\$1.4	\$1.0
5000	Other Operating Expenses	\$1.4	\$1.4	\$1.2	\$0.7
6000	Capital Outlay	\$0.0	\$0.0	\$0.0	
7000	Other Outgo		\$0.0		
Opportunity Schools or Centers		\$18.3	\$18.9	\$19.2	\$20.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

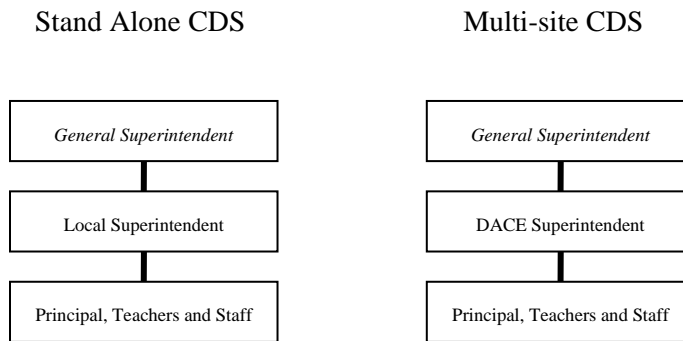
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Opportunity Schools or Centers					
1000	Certificated Salaries	191.1	191.4	194.4	206.4
2000	Classified Salaries	54.7	53.1	53.0	44.8
Opportunity Schools or Centers		245.8	244.5	247.4	251.1

*All Funds except Fund 007 and 009

COMMUNITY DAY SCHOOLS

Community day schools are designed to educate at-risk elementary, middle, and high school students who have been referred to the program due to 1) expulsion, 2) probation, 3) referral by the School Attendance Review Board, and 4) other District referral. Community Day Schools receive referrals at any time during the school year.

The District had nine community day schools in 2006-07, serving approximately 1,000 students. One new community day schools is scheduled to open in 2007-08. In 2002, six opportunity high schools were converted to community day schools. Five of these six schools operate under the supervision of their local district superintendent. One school, CDS West Hollywood, officially reports to no one. The three multi-site community day schools operate under the supervision of the DACE Superintendent.



GOALS:

The primary goal of the community day schools is to provide a structured and caring educational environment so as to produce positive behavioral changes in students. A referral to a Community Day School is designed to be short-term, usually only for one year. These changes will permit the students to return to any program in the community. All schools have as main goals to improve academic and behavioral skills, and prevent students from dropping out of school.

GROWTH IN STUDENT ACHIEVEMENT:

Students in community day schools must meet the same state and District requirements as other students. Community day schools are subject to the STAR Testing, Alternative Schools Accountability Model (ASAM) and, if the student is in grades 10-12, the California High School Exit Exam (CAHSEE).

2005-06 California Standards Tests in English Language Arts and Mathematics Results: As would be expected, the test scores earned by the at-risk students in Community Day Schools were below District averages:

English/Language Arts Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	364	244	154	31	7
Percentage	45.5%	30.5%	19.3%	3.9%	0.9%

COMMUNITY DAY SCHOOLS (cont'd)

Mathematics Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	318	279	57	15	1
Percentage	47.5%	41.6%	8.5%	2.2%	0.1%

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Community Day Schools					
1000	Certificated Salaries	\$7.4	\$7.8	\$8.2	\$8.9
2000	Classified Salaries	\$1.3	\$1.4	\$1.6	\$1.7
3000	Employee Benefits	\$2.9	\$3.5	\$3.5	\$3.6
4000	Books and Supplies	\$2.0	\$1.4	\$0.4	\$0.2
5000	Other Operating Expenses	\$0.3	\$0.4	\$0.4	\$0.6
6000	Capital Outlay	\$0.0	\$0.0	\$0.4	
7000	Other Outgo	\$0.0	\$0.0		
Community Day Schools		\$13.8	\$14.6	\$14.6	\$15.1

*All Funds except Job Cost and Charter Schools

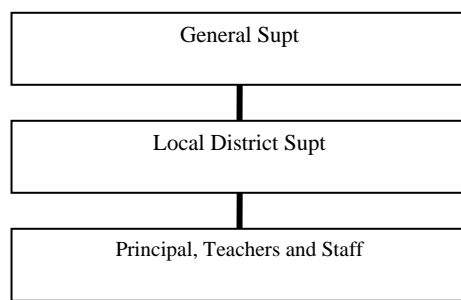
Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Community Day Schools					
1000	Certificated Salaries	175.6	178.3	185.9	192.0
2000	Classified Salaries	45.5	47.7	55.8	53.6
Community Day Schools		221.1	226.0	241.7	245.5

*All Funds except Fund 007 and 009

ALTERNATIVE EDUCATION AND WORK CENTERS

The District's Alternative Education and Work Centers (AEWC) provide students who have left the comprehensive high schools with additional educational opportunities leading to a high school diploma or equivalency, apprenticeships, and other career and technical education training programs. AEWC study centers operate on a client-centered basis with individualized educational and career technical training plans. The AEWC program offers competency and standards-based curriculum and courses that meet the A-G requirements. Independent study provides flexible scheduling allowing students to acquire employability skills, or to seek and maintain employment while earning a high school diploma or its equivalent. The District has 25 AEWCs, serving approximately 8,000 students during the 2006-07 school year. AEWCs serve out-of-school youth ages 16-18 in grade levels 9-12 who have experienced barriers to academic or career success and for whom independent study is an appropriate option.



GOALS:

Goals for AEWCs are defined by California's Alternative Schools Accountability Model (ASAM) which measures persistence rate, credits completed, and GED pass rate. In addition, content standards are measured by the CAHSEE and California Standards Tests which currently are administered in the areas of English-Language Arts, Math, Science, and Social Science in grades 9-12.

GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the CAHSEE comparisons test(s), District AEWCs have demonstrated significant academic progress in recent years per table below, both as measured against the District's previous performance and against the State as a whole. The following chart(s) indicate the progress made by AEWCs in meeting the State's content standards over the past three years:

	AEWC			LAUSD			California		
	2003	2004	2005	2003	2004	2005	2003	2004	2005
Math									
Tested	617	480	842	78,393	43845	68,354	725,123	447,110	639,860
Math									
Passed	87	149	283	24,860	25460	33,959	314,540	329,225	402,151
% pass									
rate	14%	31%	34%	32%	58%	50%	43%	74%	63%
ELA									
Tested	538	463	792	57,602	44349	65,425	574,794	448,869	639,329
ELA									
Passed	319	215	418	34,303	27087	36,959	377,942	335,026	415,856
% pass									
rate	59%	46%	53%	60%	61%	56%	66%	75%	65%

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Alternative Educ & Work Centers					
1000	Certificated Salaries	\$6.2	\$5.4	\$8.6	\$10.0
2000	Classified Salaries	\$0.4	\$0.3	\$0.6	\$1.0
3000	Employee Benefits	\$1.7	\$1.6	\$2.0	\$2.9
4000	Books and Supplies	\$0.6	\$0.5	\$0.6	\$0.7
5000	Other Operating Expenses	\$0.3	\$0.3	\$0.6	
6000	Capital Outlay	\$0.0	\$0.0	\$0.0	
7000	Other Outgo		\$0.0		
Alternative Educ & Work Centers		\$9.3	\$8.2	\$12.4	\$14.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08
		Final	Final	Final	Final
		Budget	Budget	Budget	Budget
Alternative Educ & Work Centers					
1000	Certificated Salaries	180.4	177.0	217.7	286.8
2000	Classified Salaries	9.6	11.9	15.5	34.3
Alternative Educ & Work Centers		190.0	188.9	233.1	321.1

*All Funds except Fund 007 and 009

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Beyond the Bell Learning Centers					
1000	Certificated Salaries	\$6.3	\$6.6		
2000	Classified Salaries	\$1.4	\$1.4		
3000	Employee Benefits	\$1.3	\$1.5		
4000	Books and Supplies	\$4.1	\$3.6		
5000	Other Operating Expenses	\$1.9	\$1.9		
7000	Other Outgo	\$1.3	\$1.3		
Beyond the Bell Learning Centers		\$16.2	\$16.2		

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

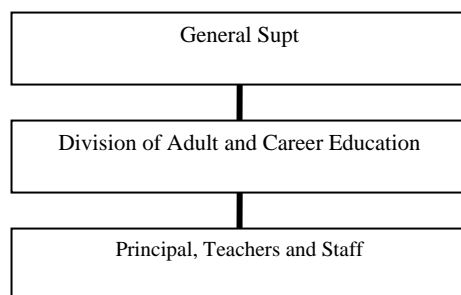
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Beyond the Bell Learning Centers					
1000	Certificated Salaries	28.0	30.9	0.0	0.0
2000	Classified Salaries	21.6	21.6	0.0	0.0
Beyond the Bell Learning Centers		49.6	52.4	0.0	0.0

*All Funds except Fund 007 and 009

COMMUNITY ADULT SCHOOLS

The District's 24 community adult schools and numerous branch locations provide instruction in ten state-authorized subject areas. These are:

- Citizenship
- Elementary Basic Skills
- English as a Second Language
- Health and Safety
- Home Economics
- Parent Education
- Programs for Adults with Disabilities
- Programs for Older Adults
- Secondary Basic Skills
- Vocational Education



The Division's community adult schools are projected to serve 245,130 students during the 2007-08 school year.

GOALS:

Community adult schools serve high school students and adults. Goals for community adult schools are defined by the number of adult high school diplomas and GED certificates issued, and by the number of federally-funded California Adult Student Assessment System (CASAS) benchmarks (student learning gains) generated.

Additional Division goals include annually increasing the number of high school students that the Division assists, through the existing Adult Education High School Concurrent Program, in preparing for the California High School Exit Exam (CAHSEE).

GROWTH IN STUDENT ACHIEVEMENT

Students earn CASAS benchmarks as they demonstrate achievement of significant learning gains, as measured by a comparison of the students' pretest and posttest scores during the school year. Over the past five years, CASAS benchmarks have increased on an average of eight percent per year.

Adult high school diplomas and GED certificates issued also have increased on an average of five percent each annually.

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Community Adult Schools					
1000	Certificated Salaries	\$80.5	\$75.6	\$84.0	\$114.6
2000	Classified Salaries	\$19.3	\$18.4	\$20.6	\$16.3
3000	Employee Benefits	\$31.2	\$32.9	\$34.3	\$31.1
4000	Books and Supplies	\$4.0	\$2.6	\$3.8	\$2.7
5000	Other Operating Expenses	\$3.7	\$3.9	\$4.2	\$0.3
6000	Capital Outlay	\$1.0	\$1.1	\$1.3	\$0.5
7000	Other Outgo	\$0.2	\$0.2	\$0.0	\$0.0
Community Adult Schools		\$139.9	\$134.6	\$148.2	\$165.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

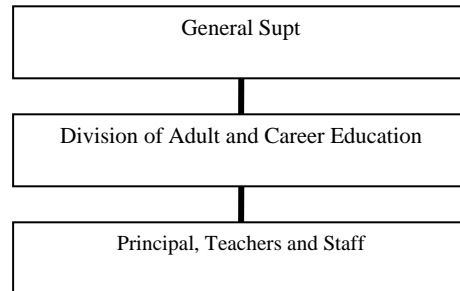
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Community Adult Schools					
1000	Certificated Salaries	1,489.9	1,349.3	1,457.7	1,966.2
2000	Classified Salaries	580.4	523.1	536.7	476.1
Community Adult Schools		2,070.3	1,872.4	1,994.4	2,442.3

*All Funds except Fund 007 and 009

REGIONAL OCCUPATIONAL CENTERS

The District's regional occupational centers provide employment training and career technical education programs for high school students and adults. These centers provide student support services such as scholarships, job placement and employment training through partnerships with local businesses, industries, and trade unions.

The District has five regional occupational centers, projected to serve 97,985 students during the 2007-08 school year.



GOALS:

The goals for regional occupational centers are defined by the California Career Technical Education Model Curriculum Standards as verified, approved, and measured by specific career/trade/industry tests.

GROWTH IN STUDENT ACHIEVEMENT:

Based on the results of the career/trade/industry tests, District regional occupational centers have demonstrated significant academic progress in recent years, as measured against the District's previous performance and against the State as a whole.

The following chart indicates the progress that regional occupational centers have made in meeting the California Career Technical Education Model Curriculum Standards and the California High School Academic Content Standards over the past three years:

Career Pathways* (Number of Courses as of May 2007)	% of Courses Academically integrated in 2003-2004	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006	% of Courses Academically integrated in 2006-2007
Agriculture (10)	0%	100%	100%	100%
Arts and Media (27)	0%	75%	100%	100%
Engineering Technology (68)	0%	50%	100%	100%
Finance (16)	0%	100%	100%	100%
General Business (58)	0%	65%	100%	100%
Health and Medicine (35)	0%	0%	22%	69%
Home Economics (32)	0%	0%	28%	72%
Industrial Technology (74)	0%	0%	9%	89%
Public and Social Services (17)	0%	0%	0%	59%

* The same as those offered in the skills centers

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Regional Occupational Centers					
1000	Certificated Salaries	\$24.4	\$23.0	\$21.6	\$28.1
2000	Classified Salaries	\$7.6	\$6.2	\$6.8	\$7.0
3000	Employee Benefits	\$10.4	\$10.7	\$11.2	\$9.7
4000	Books and Supplies	\$2.7	\$2.1	\$2.2	\$0.9
5000	Other Operating Expenses	\$6.0	\$5.6	\$6.7	(\$0.1)
6000	Capital Outlay	\$0.4	\$0.5	\$0.6	
7000	Other Outgo	\$0.1	\$1.5		\$0.1
Regional Occupational Centers		\$51.6	\$49.4	\$49.1	\$45.7

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

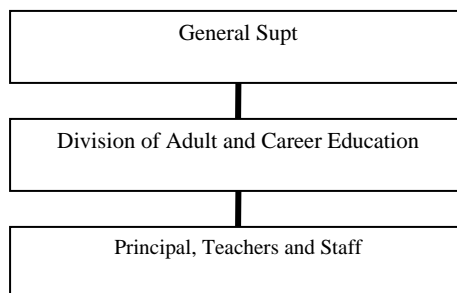
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Regional Occupational Centers					
1000	Certificated Salaries	421.9	385.5	352.0	530.2
2000	Classified Salaries	271.5	220.5	243.2	208.0
Regional Occupational Centers		693.3	606.0	595.2	738.1

*All Funds except Fund 007 and 009

SKILLS CENTERS

The District's skills centers provide employment training and career technical education programs for high school students and adults. These centers provide student support services such as scholarships, job placement, and employment training through partnerships with local businesses and industries.

The District has six skills centers, projected to serve 47,070 students during the 2007-08 school year.



GOALS:

The goals for skills centers are defined by the California Career Technical Education Model Curriculum Standards as verified, approved, and measured by specific career/trade/industry tests.

GROWTH IN STUDENT ACHIEVEMENT:

Based on the results of the specific career/trade/industry tests, District skills centers have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole.

The following chart(s) indicate the progress made by skills centers in meeting the California Career Technical Education Model Curriculum Standards and the California High School Academic Content Standards over the past three years:

Career Pathways* (Number of Courses as of May 2007)	% of Courses Academically integrated in 2003-2004	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006	% of Courses Academically integrated in 2006-2007
Agriculture (10)	0%	100%	100%	100%
Arts and Media (27)	0%	75%	100%	100%
Engineering Technology (68)	0%	50%	100%	100%
Finance (16)	0%	100%	100%	100%
General Business (58)	0%	65%	100%	100%
Health and Medicine (35)	0%	0%	22%	69%
Home Economics (32)	0%	0%	28%	72%
Industrial Technology (74)	0%	0%	9%	89%
Public and Social Services (17)	0%	0%	0%	59%

* The same as those offered in the Regional Occupational Centers

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Skill Centers					
1000	Certificated Salaries	\$12.6	\$13.6	\$13.4	\$17.3
2000	Classified Salaries	\$2.5	\$2.6	\$2.5	\$3.0
3000	Employee Benefits	\$4.7	\$6.0	\$5.8	\$5.4
4000	Books and Supplies	\$1.2	\$1.1	\$1.2	\$0.4
5000	Other Operating Expenses	\$0.1	\$0.1	\$0.1	\$0.0
6000	Capital Outlay	\$0.1	\$0.1	(\$0.1)	
7000	Other Outgo	\$0.1	\$0.1	\$0.0	\$0.0
Skill Centers		\$21.2	\$23.5	\$22.9	\$26.1

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

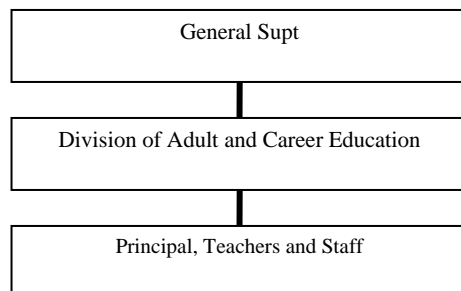
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Skill Centers					
1000	Certificated Salaries	230.7	238.4	236.7	273.2
2000	Classified Salaries	88.1	88.5	86.5	93.3
Skill Centers		318.7	326.9	323.2	366.5

*All Funds except Fund 007 and 009

REGIONAL OCCUPATIONAL PROGRAMS

The District's regional occupational programs provide state-approved school- and industry-based career technical education training to students age 16 and above, with the emphasis on high school youth. High school students earn elective credits toward high school graduation and acquire current business and industry employment skills.

The District has 2,535 Regional Occupational Program classes providing instruction in 83 different courses. The Regional Occupation Program is projected to serve 33,636 students during the 2007-08 school year. An increase of ten percent in the number of Regional Occupational Program classes is expected for the 2007-08 school year.



GOALS:

Goals for Regional Occupational Programs in California are defined by the California Career Technical Education Model Curriculum Standards as verified, approved, and measured by specific industry/state exams that are competency-based in 15 career technical education clusters at the high school level.

GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the specific career/trade/industry tests, District Regional Occupational Programs have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole.

The following chart(s) indicate the progress made by Regional Occupational Programs in meeting the California Career Technical Education Model Curriculum Standards and the California High School Academic Content Standards over the past three years:

Career Pathways* (Number of Courses as of May 2007)	% of Courses academically integrated in 2003-2004	% of Courses academically integrated in 2004-2005	% of Courses academically integrated in 2005-2006	% of Courses Academically integrated in 2006-2007
Agriculture (10)	0%	100%	100%	100%
Arts and Media (27)	0%	75%	100%	100%
Engineering Technology (68)	0%	50%	100%	100%
Finance (16)	0%	100%	100%	100%
General Business (58)	0%	65%	100%	100%
Health and Medicine (35)	0%	0%	22%	69%
Home Economics (32)	0%	0%	28%	72%
Industrial Technology (74)	0%	0%	9%	89%
Public and Social Services (17)	0%	0%	0%	59%

* The same as those offered in the Regional Occupational Centers and Skills Centers

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Regional Occupational Programs					
1000	Certificated Salaries	\$3.5	\$3.6	\$3.6	\$4.1
2000	Classified Salaries	\$0.3	\$0.3	\$0.4	\$0.4
3000	Employee Benefits	\$1.2	\$1.2	\$1.2	\$1.2
4000	Books and Supplies	\$0.4	\$0.2	\$0.7	\$0.3
5000	Other Operating Expenses	\$0.3	\$0.3	\$0.3	\$0.3
6000	Capital Outlay	\$0.0	\$0.0	\$0.0	
Regional Occupational Programs		\$5.8	\$5.6	\$6.1	\$6.3

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

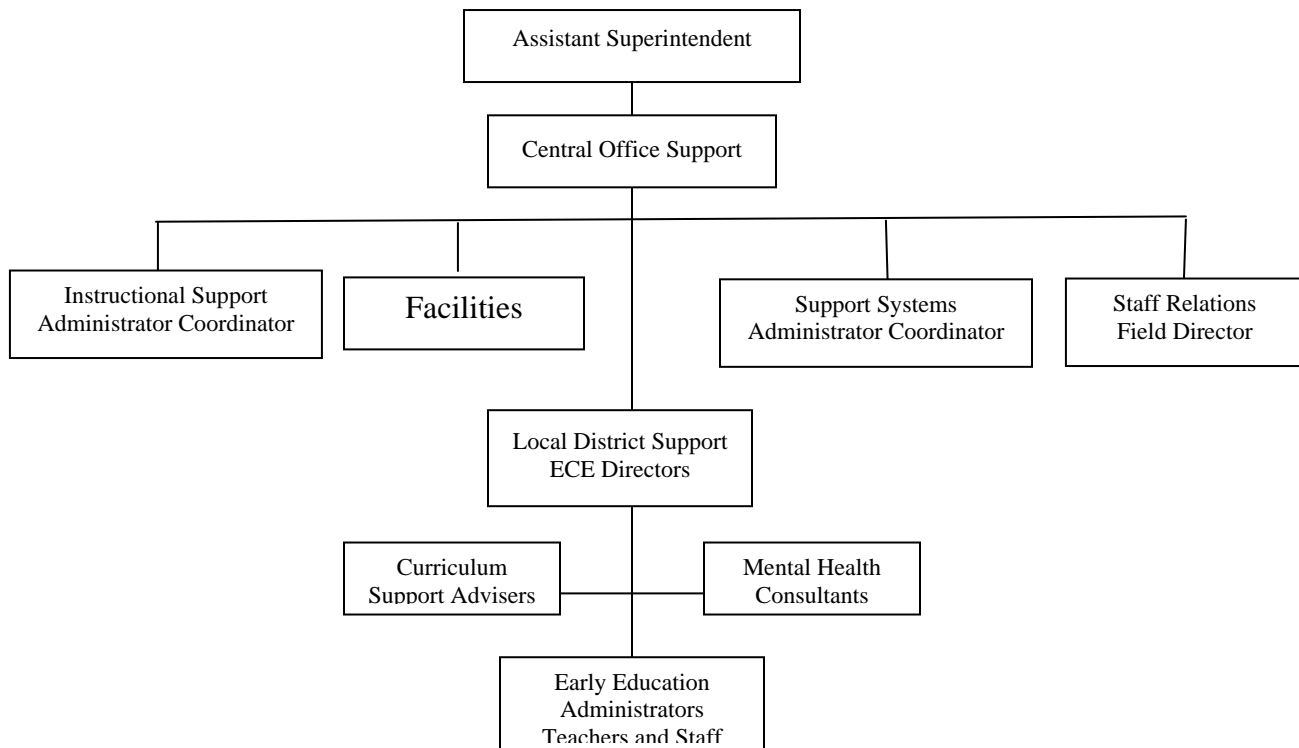
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Regional Occupational Programs					
1000	Certificated Salaries	51.1	49.5	48.9	64.5
2000	Classified Salaries	10.1	9.0	12.1	10.7
Regional Occupational Programs		61.2	58.5	61.0	75.2

*All Funds except Fund 007 and 009

EARLY EDUCATION CENTERS

MISSION:

To provide a high quality early childhood education program to maximize school readiness.



The early education centers are high quality developmentally appropriate preschool programs that address the social-emotional, physical and cognitive needs of the population served. The mission and beliefs of the Early Childhood Education Division outline a commitment and responsibility to the diverse cultural and linguistic needs of children and families. This program is designed for children, ages 2.5 through 7 years old, whose parents or guardians meet income and eligibility need and require service. The District currently has 100 early education centers.

MAJOR GOALS:

- Provide high quality full day and part day early education experiences to foster the social, emotional, physical and cognitive development and wellbeing of 11,300 preschoolers from 2.5 to 7 years old at 100 early education centers between 6 a.m. and 6 p.m.
- Support educational enrichment and care for 2,101 school age students before and after school at 100 early education centers between 6 a.m. and 6 p.m.
- Enroll eligible families who represent the most at risk population for school success.

EARLY EDUCATION CENTERS (cont'd)

GROWTH IN STUDENT ACHIEVEMENT:

Based on the results of the 2006-07 Kindergarten Mid-Year *Open Court Reading* and preliminary *Desired Results Program Summary of Findings and Action Plan* for 2006-2007, the early education centers have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. Although all areas of the review are in compliance, some areas require ongoing support to ensure that high quality standards are maintained as measured by the National Association for the Education of Young Children (NAEYC) Accreditation Standards:

- Many 3 and 4 years-old students demonstrate emerging skills for language expression and writing skills on the 3 years to Pre-K Desired Results Developmental profile site reports.
- Significant numbers of parents want more information to support their children's school readiness.
- There is a need for ongoing professional development to improve teacher-student interactions in support of language development.

2006-07 Open Court Reading Kindergarten Mid-Year Data

	Naming Lowercase Letters		Naming Uppercase Letters		High Frequency Words		Rhyming Words	
Participants	Pre-K	No Pre-K	Pre-K	No Pre-K	Pre-K	No Pre-K	Pre-K	No Pre-K
All Students	73%	58%	77%	64%	56%	43%	67%	29%
English Speakers	88%	17%	91%	12%	75%	20%	87%	8%
Limited English Students	69%	37%	74%	31%	52%	44%	61%	34%

Teacher / Child Ratios

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (2.5 to 5 years)	1: 8
K-Second (5 to 7 years)	1:14

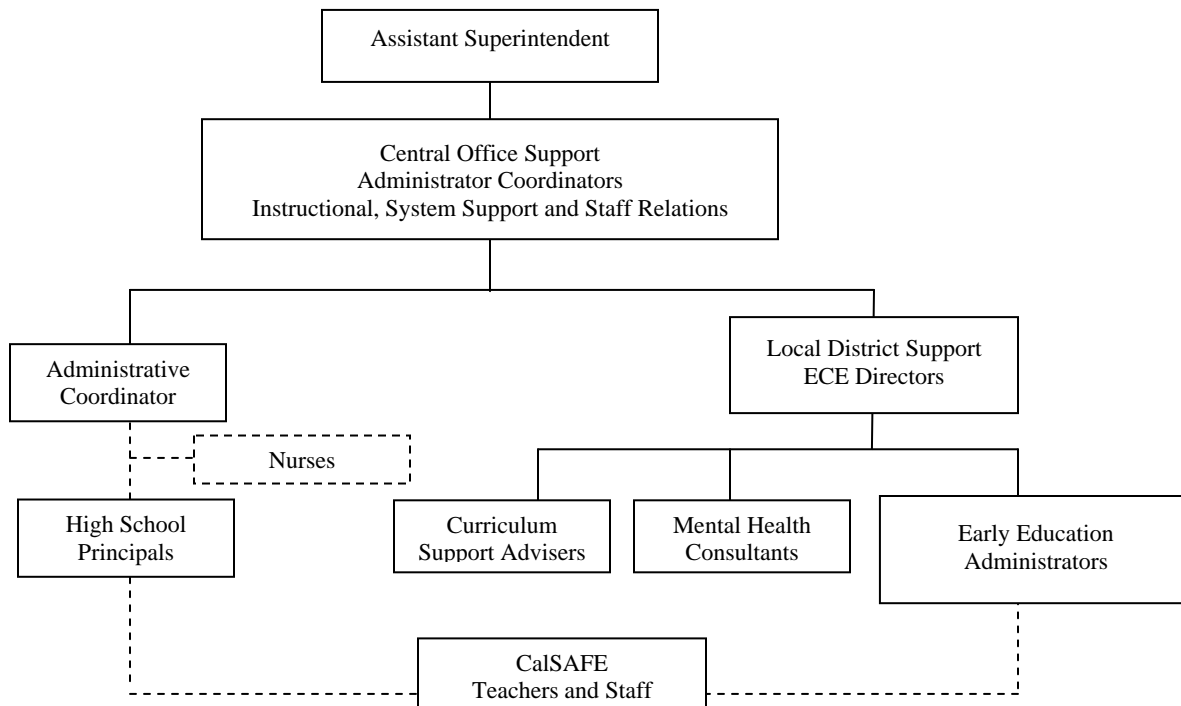
Total Number of Early Education Students at Early Education Centers

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
11,153	11,481	11,485	11,822	11,711	12,470	12,123

CALSAFE – INFANT CENTERS

MISSION:

To provide a high quality infant and toddler program to support teen parents in continuing their high school education and to enhance their parenting skills.



The California School Age Families Education (Cal-SAFE) Program is a comprehensive, integrated community-linked, school-based program that serves expectant and parenting students and their families and toddlers. The program is designed to improve the educational experience, increase the availability of support services for enrolled teen parents, and provide child care and development services for their children. The District currently has 4 infant centers.

MAJOR GOALS:

- Provide early education care services to 90 infants and toddlers at Cleveland, Locke, Ramona and Roosevelt Infant Centers.
- Encourage high school student attendance and prevent dropout of at-risk teens.
- Deliver support to 90 teenage parents of both genders through the high school partnerships.

GROWTH IN STUDENT ACHIEVEMENT:

- 100% of seniors graduate with a transition plan to postsecondary education and employment.
- Successful partnership with both comprehensive senior high schools and option schools have increased the number of requests for the Early Childhood Education Division to expand the CalSafe program.

CALSAFE – INFANT CENTERS (cont'd)

- The collaboration and articulation between the infant and the secondary staff contribute to:
 - ✓ reducing the dropout rate
 - ✓ effective parenting skills
 - ✓ the preparation of school-to-work transition
 - ✓ the support given to teen parents and their children
- The joint professional development sessions held with secondary and early education teachers and aides in current research based infant toddler care has improved the quality of the implementation of the infant/toddler program.
- Services are also provided to 71 teen parents at 2 non-infant center sites (Reseda and San Fernando High Schools).

Teacher / Child Ratios

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

<u>Age Range</u>	<u>Adult : Child</u>
Infants (0-18 months)	1 : 3
Toddlers (18-30 months)	1 : 4

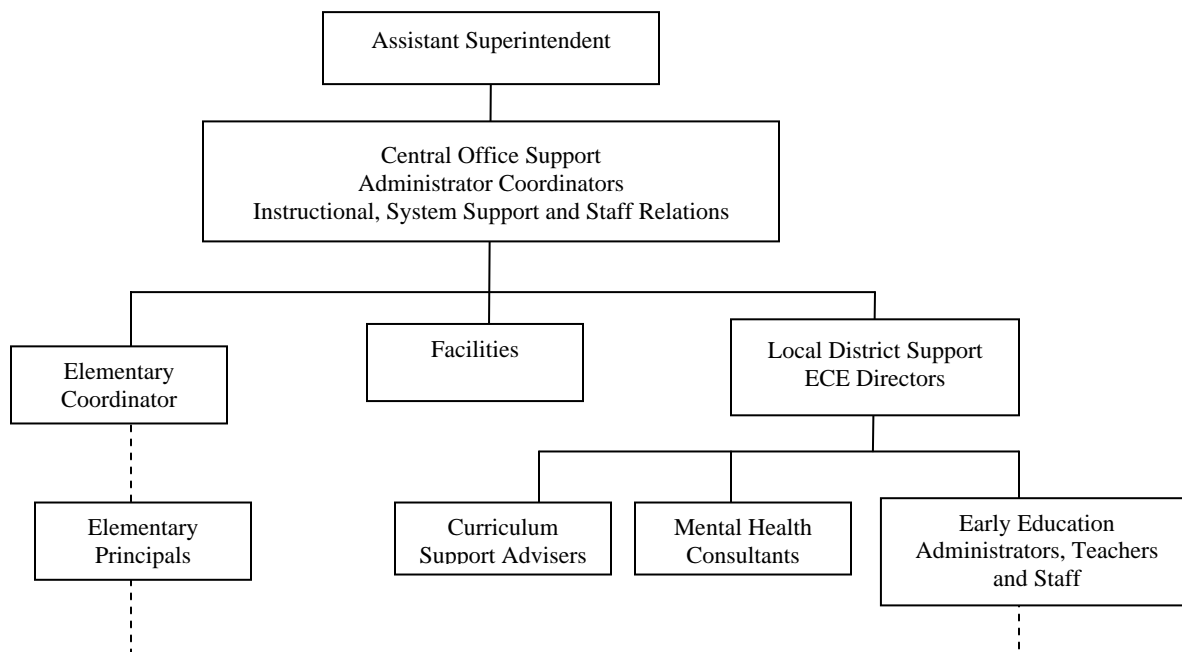
Total Number of Infants and Toddlers at Infant Centers

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
108	108	108	108	108	80	90

LOS ANGELES UNIVERSAL PRESCHOOL

MISSION:

To provide a high quality early childhood education program to maximize school readiness.



Los Angeles Universal Preschool (LAUP) is an independent public benefit corporation created in 2004 and funded by First 5 LA. LAUP's goal is to make voluntary, high-quality preschool available by 2014 to every 4-year-old child in Los Angeles County, regardless of their family's income, in targeted zip codes.

MAJOR GOALS:

- Expand and enhance high quality early education classes in the year before children enter kindergarten at early education centers and elementary schools.
- Participate in LAUP evaluation studies as mandated by the agreement.

Teacher / Child Ratios

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (4 yrs.)	1 : 8

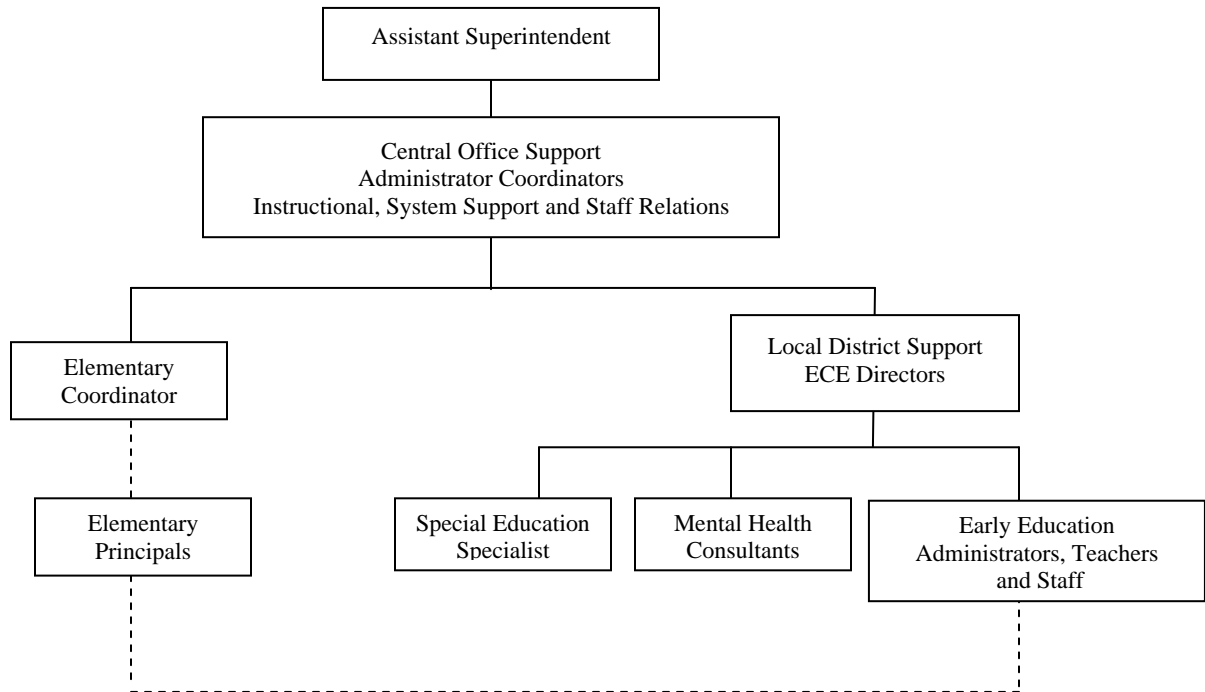
**Total Number of Early Education Students
at Los Angeles Universal Preschool Classrooms**

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
				541	806	886

PRESCHOOL COLLABORATIVE CLASSROOMS

MISSION:

To provide a high quality early childhood education program for Students with Special Needs to maximize school readiness.



Provides 1,092 preschoolers with special needs access to the general curriculum and assessment, ensuring appropriate accommodations, support and services consistent with high early education standards at 61 School Readiness Language Development Program (SRLDP) sites and 58 early education centers districtwide.

MAJOR GOALS:

- Provide early intervention to preschool children who have been identified with needs.
- Enhance the development of preschoolers with disabilities and the capacity of families to meet their needs.
- Provide preschoolers with special needs access to the general curriculum and assessment, ensuring appropriate accommodations, support and services consistent with high early education standards.
- Create full inclusion opportunities for interaction with typical peers.
- Reduce long-term educational costs by maximizing early intervention for special education services to preschool children.

PRESCHOOL COLLABORATIVE CLASSROOMS (cont'd)

Teacher / Child Ratios

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (3 to 5 years)	1 : 8

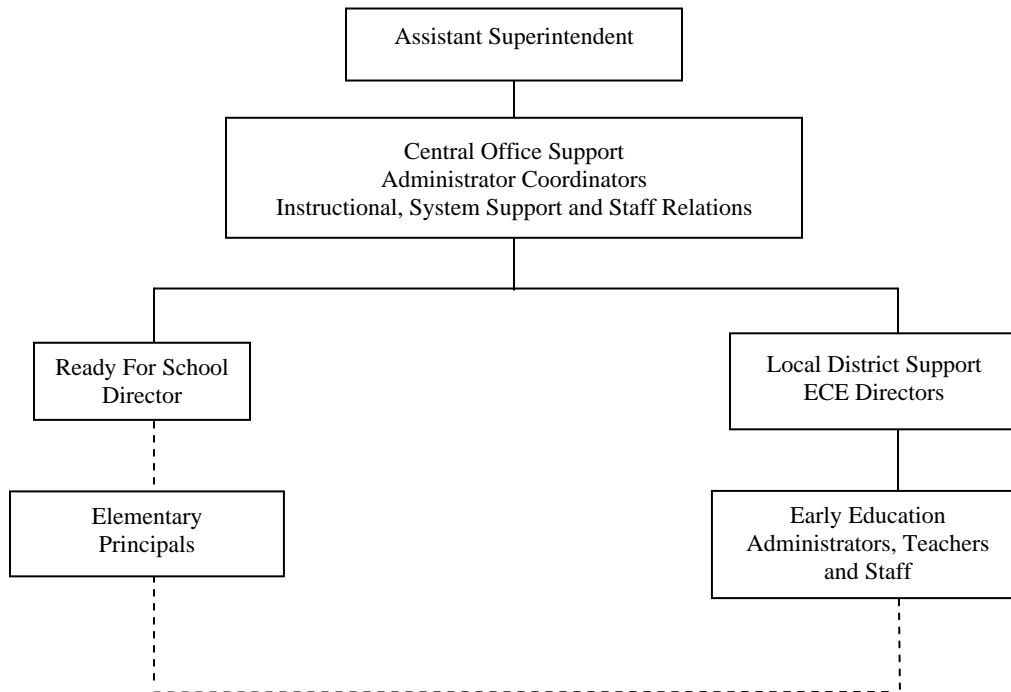
Total Number of Early Education Students at Preschool Collaborative Classrooms

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
575	670	756	799	815	912	1,092

READY FOR SCHOOL

MISSION:

The mission of the LAUSD Ready for School Collaborative is to partner with families, communities and providers to create and sustain a cohesive and inclusive school readiness support system for children 0 to 5 years and their families.



Ready for School is designed to develop a comprehensive approach that will assist and support the school readiness of children throughout the Los Angeles Unified School District. To accomplish this, the program has brought together District, county and community partners to provide central coordination and promote system-wide policy changes while simultaneously implementing Ready for School (RFS) Centers in nine local communities. Each local site addresses the unique needs of its community and builds on existing assets to prepare children age 0 – 5 for school success.

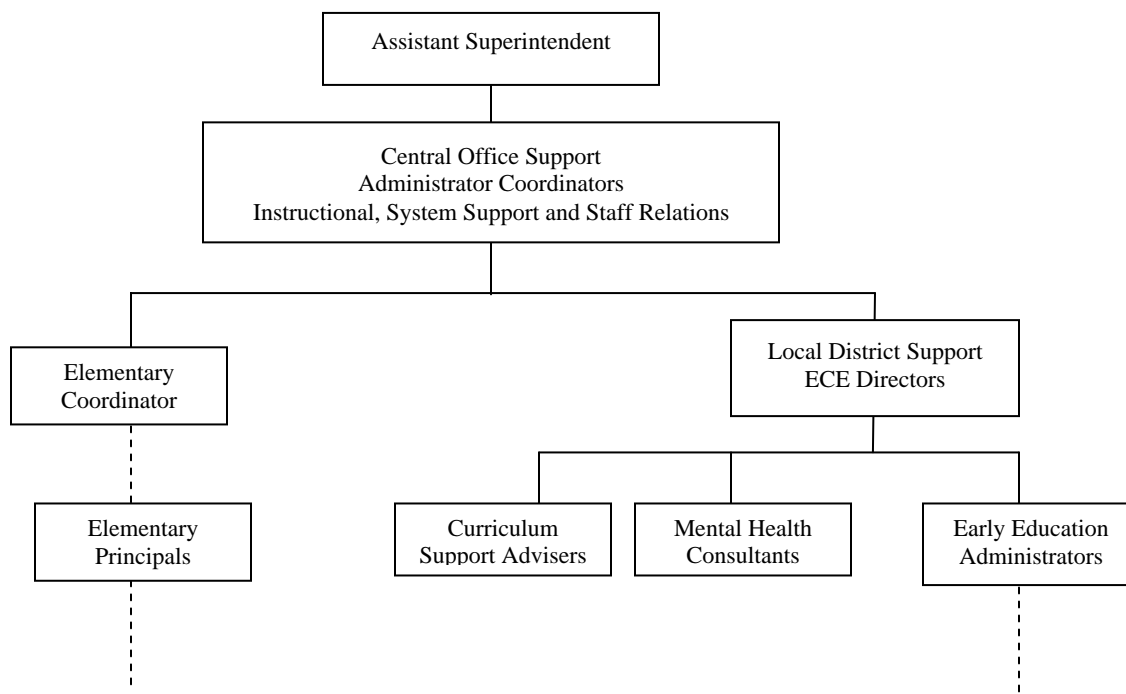
MAJOR GOALS:

- Deliver a comprehensive program that assists and supports the school readiness of children 0-5 years old in selected communities District wide. It supports school readiness, articulation among teachers and transition for families of preschool children entering LAUSD kindergarten classrooms.
- Establish partnerships to provide families access to community resources.
- Provide family-focused activities through family literacy, parent education, home visitations and case management.

STATE PRESCHOOL PROGRAM

MISSION:

To provide a high quality early childhood education program to maximize school readiness.



The State Preschool Program is a three-hour educational program for children ages three and four years old. The programs are located at early education centers, elementary schools and adult schools. The State Preschool program provides personalized learning experiences before children enter kindergarten.

MAJOR GOALS:

- Provide a three-hour educational program for three- and four-year-old children to maximize school readiness and academic achievement before kindergarten entry.

Teacher / Child Ratios

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (3 to 4 years)	1 : 8

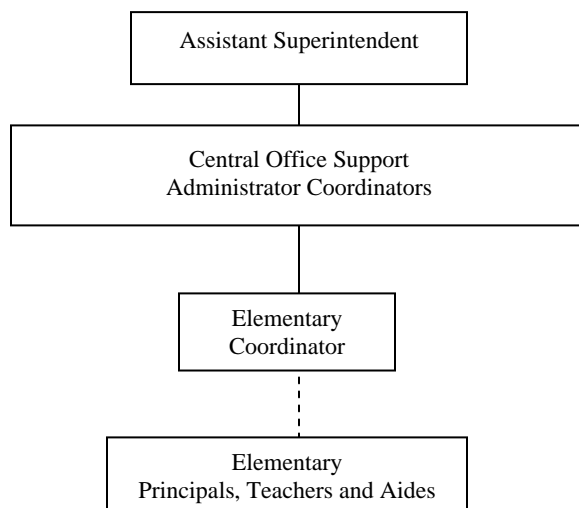
Total Number of Early Education Students at State Preschool Programs

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
3,111	3,064	3,424	3,643	3,376	3,648	3,440

SCHOOL READINESS LANGUAGE DEVELOPMENT PROGRAM

MISSION:

To provide a high quality early childhood education program to maximize school readiness.



The School Readiness Language Development Program (SRLDP) is an oral language program intended to prepare students for kindergarten at PHBAO elementary schools. It provides an opportunity for students, including English Learners (EL) in need of primary language instruction, and Standard English Language (SEL) students who will be four years old by December 2nd of the year of enrollment, to increase their ability to listen, to speak effectively and use vocabulary appropriately, and to develop academic readiness skills. It provides parent involvement and education to help parents positively facilitate the prekindergarten child's development potential.

MAJOR GOALS:

- Provide prekindergarten students the opportunity to increase their ability to listen, to speak, to use vocabulary appropriately and to develop academic readiness skills as mandated by the Los Angeles Unified School District Student Integration Plan, "Integrated Educational Excellence Through Choice."
- Collaborate with the Division of Adult and Career Education to deliver a parent education program to support the developmental needs of their preschool children.

Teacher / Child Ratios

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (4 years)	1 : 8

SCHOOL READINESS LANGUAGE DEVELOPMENT PROGRAM (cont'd)**Total Number of Early Education Students
at School Readiness Language Development Programs**

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
16,680	16,680	16,680	16,680	16,680	16,680	16,680

TOTAL NUMBER OF PRESCHOOL STUDENTS

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
31,052	31,333	31,697	32,253	32,416	33,712	33,237

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Childrens' Centers					
1000	Certificated Salaries	\$32.2	\$34.1	\$35.5	\$42.7
2000	Classified Salaries	\$26.5	\$28.1	\$29.2	\$38.7
3000	Employee Benefits	\$23.5	\$30.8	\$30.4	\$33.9
4000	Books and Supplies	\$1.4	\$2.6	\$7.0	\$9.9
5000	Other Operating Expenses	\$2.1	\$2.3	\$2.1	\$0.3
6000	Capital Outlay	\$5.4	\$1.7	\$2.5	\$0.0
7000	Other Outgo	\$0.5			
Childrens' Centers		\$91.5	\$99.6	\$106.8	\$125.5

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Childrens' Centers					
1000	Certificated Salaries	711.4	742.0	749.3	827.1
2000	Classified Salaries	1,039.4	1,101.4	1,123.0	1,309.1
Childrens' Centers		1,750.9	1,843.5	1,872.3	2,136.2

*All Funds except Fund 007 and 009

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
State Preschool					
1000	Certificated Salaries	\$1.6	\$1.7	\$1.9	\$1.8
2000	Classified Salaries	\$1.5	\$1.6	\$1.6	\$1.6
3000	Employee Benefits	\$1.4	\$1.9	\$1.9	\$1.8
4000	Books and Supplies	\$0.1	\$0.1	\$0.1	\$0.5
5000	Other Operating Expenses	\$0.0	\$0.0	\$0.0	\$0.0
6000	Capital Outlay	\$0.0	\$0.0	\$0.0	
State Preschool		\$4.5	\$5.3	\$5.5	\$5.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

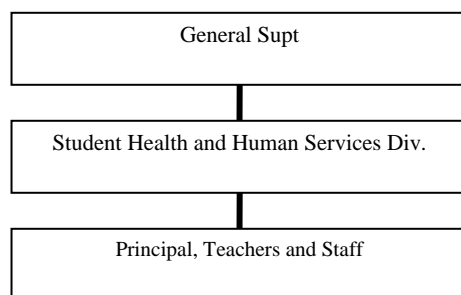
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
State Preschool					
1000	Certificated Salaries	44.1	47.8	51.7	49.1
2000	Classified Salaries	61.7	67.1	68.3	64.9
State Preschool		105.8	114.9	120.0	114.0

*All Funds except Fund 007 and 009

HEALTH CENTERS

The District's Health Centers provide for a range of services that help ensure our students' entry into school, improved school attendance, and increased access to the instructional program. These services include immunizations, school entry physicals, primary care visits, chronic disease management, vision services, dental services, obesity control, and mental health services. Service is provided to students throughout grades K-12. Some programs also serve LAUSD parents and members of their local school community.

The District has 24 Health Centers, projected to provide in excess of 115,000 healthcare visits during the 2007-08 school year. This year LAUSD has partnered with LA County Department of Health Services to establish the Sun Valley Health Center. NorthEast Valley Health Corporation will provide services at this 18,000+ square foot clinic facility slated to open in FY 07-08.



GOALS:

- To establish and maintain successful partnerships with community-based organizations and agencies that address student health and well-being.
 - Progress in achieving this goal is measured by the number of partnerships with outside organizations which provide school-based, school-linked and mobile van health and mental health services to students.
- To improve student's access to primary care services so they may access the educational curriculum.
 - Progress in achieving this goal is currently measured through the district-run clinics, which provide approximately 15,000 encounters annually—this includes well-child exams, immunizations and acute care. Community partner-run clinic encounter numbers are more difficult to report, but it is estimated that community partners provide almost 100,000 health care visits annually. Maintaining the number of encounters would be a reasonable objective as more and more students should have access to health care through traditional health insurance.

GROWTH IN STUDENT ACHIEVEMENT

Studies suggest that these programs prevent the development of more serious health conditions (including hospital emergency room visits), and lead to decreases in school absenteeism, decreases in the likelihood of school dropout, and increased participation in school activities and learning, all of which bear positively on student achievement. Our programs have documented the detection of serious medical conditions that, if untreated, would have resulted in vision loss, permanent hearing impairment, disability, or death. The numbers of days of school absences attributed to health-related conditions including accessing healthcare services should be shown to be less in schools with school health centers as compared with schools that do not have school health centers.

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Health Centers					
1000	Certificated Salaries	\$10.8	\$11.3	\$10.9	\$12.1
2000	Classified Salaries	\$0.8	\$0.7	\$0.4	\$0.3
3000	Employee Benefits	\$3.4	\$4.1	\$3.4	\$3.5
4000	Books and Supplies	\$0.2	\$0.2	\$0.1	\$0.2
5000	Other Operating Expenses	\$0.1	\$0.1	\$0.1	\$0.2
Health Centers		\$15.3	\$16.4	\$14.9	\$16.3

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

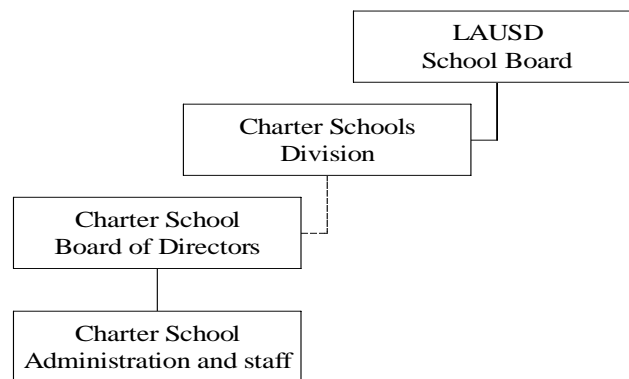
		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Health Centers					
1000	Certificated Salaries	209.7	214.7	207.4	162.5
2000	Classified Salaries	24.0	24.0	11.0	9.0
Health Centers		233.7	238.7	218.4	171.5

*All Funds except Fund 007 and 009

FISCALLY INDEPENDENT CHARTER SCHOOLS

The District's fiscally independent charter schools operate with independence under the oversight of the District. Potential charter school operators must submit a petition to the Board of Education to establish and open their charter school. The charter petition contains detailed descriptions of sixteen required elements that are outlined in Education Code §47605, covering every aspect of the school's functioning such as the instructional program, measurable student outcomes, fiscal management, etc. Once a charter is approved the District is charged with oversight of the charter school. When the term of the charter is nearing its end, the District must make a decision on renewal of the charter for an additional five-year term.

The District has 118 fiscally independent charter schools scheduled to open in 2007/2008. The 2006/2007 enrollment of independent charter schools was 34,961. The independent charter school projected student enrollment for the 2007-2008 school year is 39,347.



NOTE: Fiscally independent charter schools receive their funding directly from the State, rather than through the District, and the District does not control fiscally independent charter schools' budgets. Therefore, the projected revenues and expenditures of fiscally independent charter schools are not reflected in the District's budget document.

GOALS:

Fiscally independent charter schools serve students in grades K-12. Goals for fiscally independent charter schools in California are defined by their charter contracts. Besides any goals specific to the individual charter, each charter school must design an instructional program that leads to student mastery of the California Content Standards. Charter schools must also participate in the State Testing and Reporting program which includes:

- The California Standards Test, administered in grades 2-11;
- The CAT/6 test, administered in grades 3 and 7;
- The California Alternate Performance Assessment, administered to identified severely disabled students in grades 2-11;
- The California High School Exit Exam, administered beginning in grade 10;
The CELDT test administered to all English Language Learners in grades K-12.

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Independent Charter Schools					
1000	Certificated Salaries	\$0.2	\$0.3		\$0.0
2000	Classified Salaries	\$0.2	\$0.1	\$0.2	\$0.1
3000	Employee Benefits	\$0.2	\$0.2	\$0.0	\$0.1
4000	Books and Supplies		\$0.0	\$0.0	\$0.2
5000	Other Operating Expenses			\$0.0	
6000	Capital Outlay			\$0.0	
Independent Charter Schools		\$0.6	\$0.7	\$0.2	\$0.5

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Independent Charter Schools					
1000	Certificated Salaries	5.0	6.3	0.0	0.0
2000	Classified Salaries	5.0	0.8	3.7	4.3
Independent Charter Schools		10.0	7.0	3.7	4.3

*All Funds except Fund 007 and 009

SCHOOLS - UNDESIGNATED

The Schools-Undesignated category comprises budget items which (a) benefit schools but cannot be identified as attributable to a specific type of school, or (b) benefit multiple school types and for which a specific breakdown by type of school is not available.

District finance staff is continuing to analyze this category in an effort to fully distribute these budget cost items to specific types of schools. This task is essential to determining the budgeted and actual expenditure levels per student by school type.

GOALS:

It is a goal of the Budget Services and Financial Planning Division to fully attribute these undesignated costs to specific school types in order to enhance the District's ability to identify costs by type of school.

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
School Type Undesignated					
1000	Certificated Salaries	\$379.5	\$246.2	\$178.2	\$255.2
2000	Classified Salaries	\$247.9	\$245.1	\$209.9	\$245.8
3000	Employee Benefits	\$196.7	\$185.1	\$128.5	\$160.2
4000	Books and Supplies	\$341.0	\$367.7	\$467.7	\$643.0
5000	Other Operating Expenses	\$255.2	\$284.9	\$223.6	\$360.0
6000	Capital Outlay	\$33.0	\$95.7	\$126.7	\$100.1
7000	Other Outgo	\$148.9	(\$34.0)	\$0.3	\$0.1
School Type Undesignated		\$1,602.2	\$1,390.4	\$1,334.8	\$1,764.4

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
School Type Undesignated					
1000	Certificated Salaries	4,154.0	3,551.2	3,269.1	3,734.6
2000	Classified Salaries	5,429.6	4,962.8	4,365.7	4,648.4
School Type Undesignated		9,583.6	8,513.9	7,634.8	8,382.9

*All Funds except Fund 007 and 009

III. Budget By Division

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III.

BUDGET BY DIVISION

Introduction

This section describes the mission, function, and major goals of each District division and displays the current budget for each. The budget for each division reflects (1) the division's non-school operating budget; (2) the non-school accounts administered by the division for other divisions; (3) the school accounts associated with each division; (4) budgets administered for District-wide purposes; and (5) other budget items. Full-time equivalent positions (FTEs) for each division are also provided.

All dollar amounts on the charts in this section are in millions of dollars. Fiscally independent charter schools and job cost amounts ("Fund 9") are not reflected in these pages.

Authorized Non-School Operating Expense by Division*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Division	Code				
Board Members and Staff					
Board of Education	80	\$2.3	\$2.3	\$2.2	\$2.4
Board Secretariat	09	\$1.0	\$1.0	\$1.2	\$1.2
Inspector General	83	\$6.8	\$7.1	\$7.7	\$8.0
Independent Analysis Unit	81	\$0.7	\$0.8	\$0.7	\$0.7
Total Board Members and Staff		\$10.7	\$11.2	\$11.8	\$12.3
Superintendent and Related Offices					
General Superintendent	01	\$5.9	\$6.9	\$6.3	\$3.0
General Counsel	51	\$30.1	\$28.6	\$33.7	\$28.2
Planning, Assessment & Research	23	\$19.4	\$18.3	\$19.8	\$17.5
Public Information/Communications	1A	\$9.9	\$9.3	\$10.3	\$8.5
Innovation Division	16				\$3.0
Legislation & Govt. Affairs	02	\$1.0	\$1.3	\$1.8	\$1.9
Staff Relations Branch	52	\$0.6			
Total Superintendent and Related Offices		\$66.9	\$64.4	\$71.8	\$62.0
Local Districts					
Local District 1	D1	\$5.8	\$6.3	\$6.4	\$5.9
Local District 2	D2	\$5.8	\$6.8	\$6.9	\$6.7
Local District 3	D3	\$5.4	\$6.4	\$6.6	\$6.4
Local District 4	D4	\$5.5	\$6.3	\$6.7	\$6.3
Local District 5	D5	\$5.7	\$6.9	\$6.8	\$6.6
Local District 6	D6	\$5.4	\$5.8	\$6.2	\$5.9
Local District 7	D7	\$5.4	\$6.5	\$6.4	\$6.2
Local District 8	D8	\$5.4	\$6.4	\$6.9	\$7.4
Charter Schools Division	15			\$3.5	\$3.9
Total Local Districts		\$44.4	\$51.3	\$56.5	\$55.3
Educational Services					
Educational Support Services	70	\$1.4	\$1.6	\$1.3	\$2.2
Special Education Division	72	\$29.3	\$28.7	\$32.6	\$29.6
Support Unit-North	R1	\$4.9	\$4.9	\$5.2	\$4.5
Support Unit Central-West	R2	\$4.0	\$4.3	\$4.5	\$3.9
Support Unit-East	R3	\$4.3	\$4.5	\$4.8	\$4.2

Authorized Non-School Operating Expense by Division*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget
Division	Code				
Support Unit-South	R4	\$3.4	\$3.7	\$3.9	\$3.4
Student Health & Human Services	40	\$22.0	\$20.0	\$22.1	\$24.2
Specially Funded & Parent/Com. Prog Div	05	\$21.1	\$22.9	\$22.0	\$20.4
Extended Day Programs	35	\$10.4	\$11.7	\$12.0	\$15.8
Adult & Career Education	31	\$12.9	\$13.2	\$13.0	\$15.2
Early Childhood Education	33	\$6.2	\$7.4	\$9.6	\$9.2
Volunteer & Tutorial Programs	55	\$0.1	\$0.1	\$0.1	
Total Educational Services		\$120.0	\$122.9	\$131.1	\$132.6
Instructional Services					
Chief Instructional Officer, Elementary	20	\$0.8	\$5.9	\$3.6	\$1.7
Chief Instructional Officer, Secondary	24		\$1.2	\$2.4	\$4.0
Deputy Chief Instructional Officer, Secondary	26			\$28.2	\$27.6
Instructional Support Services - Elementary	79	\$40.0	\$23.0	\$29.4	\$22.5
Instructional Support Services - K12	73	\$8.5	\$12.5	\$10.8	\$10.3
Instructional Support Services - Secondary	75	\$27.3	\$26.5	\$5.0	\$3.5
Total Instructional Services		\$76.6	\$69.1	\$79.4	\$69.6
Chief Operating Officer					
Chief Operating Officer	25	\$7.9	\$3.4	\$4.2	\$3.8
Information Technology Division	06	\$79.0	\$87.3	\$110.3	\$92.2
Business Services	36	\$41.1	\$43.4	\$43.8	\$46.5
Human Resources	53	\$46.3	\$40.0	\$43.2	\$38.5
Risk Mgmt & Insurance Services Division	39	\$20.7	\$26.1	\$26.0	\$26.6
Environmental Health & Safety Division	34	\$10.2	\$11.1	\$11.3	\$8.1
School Police	54	\$2.9	\$3.0	\$3.4	\$2.7
Total Chief Operating Officer		\$208.0	\$214.3	\$242.3	\$218.5
Financial Services					
Chief Financial Officer	08	\$2.2	\$1.4	\$1.4	\$1.1
Accounting & Disbursements Division	07	\$21.0	\$23.1	\$26.5	\$24.5
Budget Services & Financial Planning Div.	04	\$7.7	\$8.7	\$9.7	\$11.1
School Fiscal Services	93	\$5.5	\$6.6	\$6.7	\$6.6
School Staff Allocation	2X	(\$1.1)	(\$1.2)		
Total Financial Services		\$35.3	\$38.6	\$44.3	\$43.4

Authorized Non-School Operating Expense by Division*

Amounts in \$Millions		2004-05	2005-06	2006-07	2007-08
Division	Code	Final Budget	Final Budget	Final Budget	Final Budget
Facilities Services					
Facilities Services	37	\$92.6	\$93.0	\$121.1	\$110.2
Total Facilities Services		\$92.6	\$93.0	\$121.1	\$110.2
Personnel Commission					
Personnel Commission & Staff	91	\$12.5	\$13.1	\$13.9	\$15.0
Total Personnel Commission		\$12.5	\$13.1	\$13.9	\$15.0
Non-School Operating Budget, All Divisions		\$667.2	\$677.9	\$772.1	\$718.8

*All Funds except Job Cost and Charter Schools

Authorized Non-School Operating FTEs by Division*

<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
Board Members and Staff					
Board of Education	80	26.3	26.9	26.0	25.8
Board Secretariat	09	9.6	9.7	10.9	10.9
Inspector General	83	63.0	63.0	63.0	68.0
Independent Analysis Unit	81	6.0	5.1	5.4	5.0
Total Board Members and Staff		104.8	104.8	105.4	109.7
Superintendent and Related Offices					
General Superintendent	01	36.8	39.2	29.8	13.7
General Counsel	51	93.1	96.6	123.9	108.7
Planning, Assessment & Research	23	210.3	183.4	216.5	173.0
Public Information/Communications	1A	110.7	111.2	99.2	89.2
Innovation Division	16	0.0	0.0	0.0	5.9
Legislation & Govt. Affairs	02	7.1	8.1	9.1	11.1
Total Superintendent and Related Offices		458.0	438.6	478.5	401.6
Local Districts					
Local District 1	D1	54.9	53.3	55.7	52.7
Local District 2	D2	53.3	59.1	59.6	57.8
Local District 3	D3	52.7	57.2	59.6	52.6
Local District 4	D4	50.9	52.5	56.1	49.3
Local District 5	D5	47.7	53.5	55.5	52.6
Local District 6	D6	52.7	52.6	56.3	52.2
Local District 7	D7	52.9	57.5	54.7	53.9
Local District 8	D8	50.7	55.3	55.5	54.3
Charter Schools Division	15	0.0	0.0	24.0	23.1
Total Local Districts		415.6	440.9	476.9	448.6
Educational Services					
Educational Support Services	70	15.9	14.2	12.2	10.3
Special Education Division	72	270.6	254.6	297.1	276.4
Support Unit-North	R1	60.8	56.4	59.4	47.2
Support Unit Central-West	R2	48.0	47.9	51.0	41.5
Support Unit-East	R3	52.5	51.9	55.0	48.1
Support Unit-South	R4	40.6	41.0	44.0	38.6
Student Health & Human Services	40	163.9	191.9	204.9	199.2
Specially Funded & Parent/Com. Prog Div	05	180.4	181.3	178.3	155.6
Extended Day Programs	35	86.8	95.2	110.1	118.4
Adult & Career Education	31	125.6	124.1	119.1	133.8
Early Childhood Education	33	30.3	29.7	43.4	50.4
Volunteer & Tutorial Programs	55	1.0	1.0	1.0	0.0

Authorized Non-School Operating FTEs by Division*

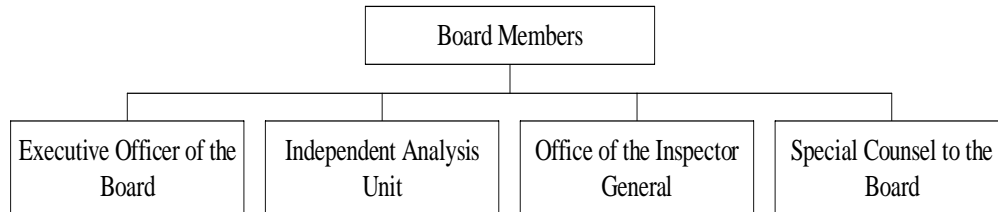
<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
Total Educational Services		1,076.4	1,089.3	1,175.4	1,119.3
Instructional Services					
Chief Instructional Officer, Elementary	20	6.7	10.7	9.8	8.3
Chief Instructional Officer, Secondary	24	0.0	8.2	12.2	14.7
Deputy Chief Instructional Officer, Secondary	26	0.0	0.0	0.0	197.8
Instructional Support Services - Elementary	79	168.5	100.2	111.0	102.2
Instructional Support Services - K12	73	72.8	91.9	85.4	76.3
Instructional Support Services - Secondary	75	138.6	143.0	188.1	19.8
Total Instructional Services		386.5	354.0	406.6	419.2
Chief Operating Officer					
Chief Operating Officer	25	15.6	15.4	13.3	15.3
Information Technology Division	06	597.9	608.4	649.1	593.0
Business Services	36	870.2	887.8	889.5	833.6
Human Resources	53	441.0	411.0	486.5	402.4
Risk Mgmt & Insurance Services Division	39	44.7	101.7	111.3	116.6
Environmental Health & Safety Division	34	81.7	85.3	87.2	63.7
School Police	54	23.5	25.5	26.3	20.1
Total Chief Operating Officer		2,074.6	2,135.0	2,263.2	2,044.7
Financial Services					
Chief Financial Officer	08	14.0	7.6	7.2	7.0
Accounting & Disbursements Division	07	297.1	306.8	324.2	309.8
Budget Services & Financial Planning Div.	04	88.6	101.0	104.4	94.0
School Fiscal Services	93	59.0	69.0	71.4	62.6
Total Financial Services		458.7	484.5	507.3	473.3
Facilities Services					
Facilities Services	37	837.7	959.0	1,003.4	1,065.9
Total Facilities Services		837.7	959.0	1,003.4	1,065.9
Personnel Commission					
Personnel Commission & Staff	91	165.1	168.1	171.4	187.9
Total Personnel Commission		165.1	168.1	171.4	187.9
All Non-School Operating FTEs By Division		5,977.3	6,174.1	6,588.1	6,270.1

* All Funds except 007 and 009

BOARD MEMBERS AND STAFF

MISSION:

To act as the policy making body of the Los Angeles Unified School District, to effectively communicate these policies to the community and to oversee the Superintendent in his or her implementation of the policies and the laws governing the District.



FUNCTIONS:

- Governs the District by adopting policies on matters relating to public education within its jurisdiction.
- Appoints the Superintendent of Schools as the chief executive officer of the District.
- Oversees the Superintendent's role of administering the District.
- Reviews administrative procedures, rules and regulations which implement adopted policies and applicable local, state and federal laws and regulations.
- Communicates on public education issues with other government agencies, District staff, parents, students and other community members.

MAJOR GOALS:

- Continue to develop sound policies and set appropriate standards and goals of improved student achievement.
- Through the Superintendent and the Inspector General continue to find ways to reduce waste, fraud, and abuse in District programs and operations and foster integrity in District personnel.
- Continue to improve the economy, efficiency, and effectiveness of District programs and operations.
- Continue to be responsive to the community's need for the best possible schools and highest levels of student achievement.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
80	Board of Education	Non-School Operating Budget			
2000	Classified salaries	\$1.4	\$1.6	\$1.6	\$1.6
3000	Employee benefits	\$0.5	\$0.6	\$0.6	\$0.6
4000	Books and supplies	\$0.1	\$0.0	\$0.0	\$0.0
5000	Other operating expense	\$0.3	\$0.0	\$0.0	\$0.0
Non-School Operating Budget		\$2.3	\$2.3	\$2.2	\$2.4
80	Board of Education	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.1			
2000	Classified salaries	\$0.9	\$1.1	\$1.2	\$1.1
3000	Employee benefits	\$0.4	\$0.5	\$0.6	\$0.5
4000	Books and supplies	\$0.7	\$1.7	\$2.2	\$0.7
5000	Other operating expense	\$0.0	\$0.0	\$0.1	\$0.1
6000	Capital outlay	\$0.0			
Budgets Administered for Other Divisions		\$2.2	\$3.3	\$4.1	\$2.4
80	Board of Education	School Budgets Assigned To This Division			
4000	Books and supplies	\$0.0	\$0.0		
School Budgets Assigned To This Division		\$0.0	\$0.0		
80	Board of Education	Budgets Administered for Districtwide			
5000	Other operating expense	\$1.7	\$3.0	\$3.0	
Budgets Administered for Districtwide		\$1.7	\$3.0	\$3.0	
80	Board of Education	\$6.1	\$8.6	\$9.3	\$4.8

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

			2004-05	2005-06	2006-07	2007-08
			Final	Final	Final	Final
Division Name			Budget	Budget	Budget	Budget
80	Board of Education		Nonschool Operating Budget			
	2000	Classified Salaries	26.3	26.9	26.0	25.8
Nonschool Operating Budget			26.3	26.9	26.0	25.8
80	Board of Education		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	1.5	0.0	0.0	0.0
	2000	Classified Salaries	16.9	19.7	24.0	19.6
Budgets Administered for Other Divisions			18.4	19.7	24.0	19.6
80	Board of Education		44.7	46.7	50.0	45.4

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
09	Board Secretariat	Non-School Operating Budget			
2000	Classified salaries	\$0.5	\$0.5	\$0.6	\$0.7
3000	Employee benefits	\$0.2	\$0.2	\$0.3	\$0.3
4000	Books and supplies	\$0.0	\$0.1	\$0.0	\$0.0
5000	Other operating expense	\$0.3	\$0.3	\$0.3	\$0.3
Non-School Operating Budget		\$1.0	\$1.0	\$1.2	\$1.2
09	Board Secretariat	\$1.0	\$1.0	\$1.2	\$1.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
09	Board Secretariat	Nonschool Operating Budget			
	2000 Classified Salaries	9.6	9.7	10.9	10.9
	Nonschool Operating Budget	9.6	9.7	10.9	10.9
09	Board Secretariat	9.6	9.7	10.9	10.9

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
83	Inspector General	Non-School Operating Budget			
2000	Classified salaries	\$4.1	\$4.1	\$4.4	\$5.3
3000	Employee benefits	\$1.7	\$2.1	\$2.0	\$2.1
4000	Books and supplies	\$0.5	\$0.0	\$0.3	\$0.1
5000	Other operating expense	\$0.5	\$0.8	\$0.9	\$0.5
Non-School Operating Budget		\$6.8	\$7.1	\$7.7	\$8.0
83	Inspector General	School Budgets Assigned To This Division			
2000	Classified salaries			\$0.8	\$1.0
3000	Employee benefits			\$0.3	\$0.4
5000	Other operating expense			\$0.4	
School Budgets Assigned To This Division				\$1.5	\$1.4
83	Inspector General	\$6.8	\$7.1	\$9.2	\$9.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
83	Inspector General		Nonschool Operating Budget			
	2000	Classified Salaries	63.0	63.0	63.0	68.0
	Nonschool Operating Budget		63.0	63.0	63.0	68.0
83	Inspector General		School Budgets Assigned to This Division			
	2000	Classified Salaries	0.0	0.0	10.0	6.1
	School Budgets Assigned to This Division		0.0	0.0	10.0	6.1
83	Inspector General		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	6.1
	Other Budget Items		0.0	0.0	0.0	6.1
83	Inspector General		63.0	63.0	73.0	80.2

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
81	Independent Analysis Unit	Non-School Operating Budget			
	1000 Certificated salaries			\$0.0	
	2000 Classified salaries	\$0.5	\$0.5	\$0.5	\$0.5
	3000 Employee benefits	\$0.2	\$0.2	\$0.2	\$0.2
	4000 Books and supplies	\$0.0	\$0.2	\$0.0	\$0.1
	5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
	Non-School Operating Budget	\$0.7	\$0.8	\$0.7	\$0.7
81	Independent Analysis Unit	Budgets Administered for Other Divisions			
	7000 Other outgo	\$0.1			
	Budgets Administered for Other Divisions	\$0.1			
81	Independent Analysis Unit	\$0.8	\$0.8	\$0.7	\$0.7

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
81	Independent Analysis Unit		Nonschool Operating Budget			
	1000	Certificated Salaries	0.0	0.0	0.4	0.0
	2000	Classified Salaries	6.0	5.1	5.0	5.0
	Nonschool Operating Budget		6.0	5.1	5.4	5.0
81	Independent Analysis Unit		6.0	5.1	5.4	5.0

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
01	General Superintendent	Non-School Operating Budget			
1000	Certificated salaries	\$2.5	\$2.8	\$2.3	\$0.3
2000	Classified salaries	\$1.0	\$1.0	\$1.0	\$1.0
3000	Employee benefits	\$0.9	\$1.1	\$0.8	\$0.4
4000	Books and supplies	\$1.1	\$0.3	\$1.6	\$0.2
5000	Other operating expense	\$0.4	\$1.7	\$0.6	\$1.0
6000	Capital outlay	\$0.0	\$0.0		
Non-School Operating Budget		\$5.9	\$6.9	\$6.3	\$3.0
01	General Superintendent	Budgets Administered for Other Divisions			
2000	Classified salaries	\$0.1	\$0.1	\$0.1	\$0.1
3000	Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0
4000	Books and supplies			\$0.0	
5000	Other operating expense		\$0.1	\$1.0	\$7.1
7000	Other outgo				\$0.0
Budgets Administered for Other Divisions		\$0.1	\$0.1	\$1.1	\$7.3
01	General Superintendent	School Budgets Assigned To This Division			
4000	Books and supplies	\$0.0	\$1.3	\$4.7	\$0.2
5000	Other operating expense		\$0.7	\$0.1	
6000	Capital outlay	\$0.0	\$0.0		
7000	Other outgo		\$4.2		
School Budgets Assigned To This Division		\$0.0	\$6.2	\$4.8	\$0.2
01	General Superintendent	\$6.0	\$13.2	\$12.2	\$10.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
01	General Superintendent	Nonschool Operating Budget			
	1000 Certificated Salaries	19.3	21.6	18.1	1.1
	2000 Classified Salaries	17.5	17.6	11.6	12.6
	Nonschool Operating Budget	36.8	39.2	29.8	13.7
01	General Superintendent	Budgets Administered for Other Divisions			
	2000 Classified Salaries	1.8	1.8	1.8	1.7
	Budgets Administered for Other Divisions	1.8	1.8	1.8	1.7
01	General Superintendent	School Budgets Assigned to This Division			
	1000 Certificated Salaries	0.0	0.0	1.0	0.0
	School Budgets Assigned to This Division	0.0	0.0	1.0	0.0
01	General Superintendent	38.6	41.0	32.6	15.5

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
51	General Counsel	Non-School Operating Budget			
1000	Certificated salaries	\$1.8	\$1.5	\$3.1	\$3.2
2000	Classified salaries	\$7.0	\$7.8	\$8.9	\$7.8
3000	Employee benefits	\$2.8	\$3.2	\$3.9	\$3.3
4000	Books and supplies	\$0.8	\$0.8	\$0.8	\$0.5
5000	Other operating expense	\$17.6	\$14.7	\$16.2	\$12.8
6000	Capital outlay	\$0.1	\$0.6	\$0.9	\$0.5
Non-School Operating Budget		\$30.1	\$28.6	\$33.7	\$28.2
51	General Counsel	Budgets Administered for Other Divisions			
3000	Employee benefits				\$0.0
5000	Other operating expense		\$2.0		
7000	Other outgo	\$0.0	\$0.1		
Budgets Administered for Other Divisions		\$0.0	\$2.1		\$0.0
51	General Counsel	\$30.1	\$30.6	\$33.7	\$28.2

*All Funds except Job Cost and Charter Schools

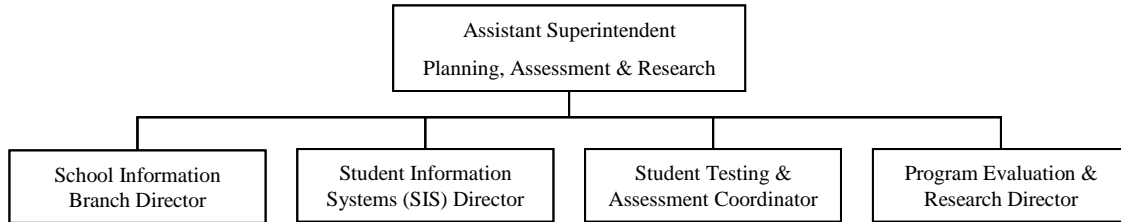
Authorized FTEs by Division (All Funds)

			<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
			<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
<i>Division Name</i>			<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
51	General Counsel		Nonschool Operating Budget			
	1000	Certificated Salaries	15.0	13.0	25.9	25.3
	2000	Classified Salaries	78.1	83.6	98.0	83.4
Nonschool Operating Budget			93.1	96.6	123.9	108.7
51	General Counsel		93.1	96.6	123.9	108.7

PLANNING, ASSESSMENT AND RESEARCH

MISSION:

To collect, analyze, and evaluate student and school achievement and demographic data to inform instructional practice and the operational aspects that affect the educational environment for all students.



FUNCTIONS:

- Administer and coordinate 16 federal, state, and District mandated testing programs.
- Analyze and publish school accountability information and student achievement results (e.g., AYP, API, SARC, etc).
- Collect, report, and disseminate federal, state, and District mandated information regarding students, teachers, instructional programs, and schools.
- Develop and implement the policies and procedures to maintain the District's K-12 Student Information Systems that include student demographic, academic, behavioral and special education services data.
- Provide objective information on the implementation and outcomes of major District initiatives and programs through evaluation.
- Provide professional development to school staff in data inquiry methodology and access to data to inform decision making.

MAJOR GOALS:

- Implement state and federal mandated testing programs (e.g., STAR, CAHSEE, CELDT, etc.) across the District for over 700,000 students efficiently and meet state-mandated timelines.
- Provide quick response (24 hours or less) to board and senior staff inquiries.
- Develop effective means of communicating complex data in various formats for ease of understanding and use.
- Publish District, local district and school information regarding achievement results, demographic data and other information in publications, flyers, and on LAUSDnet.
- Collect all student information electronically to reduce the duplication of effort and to reduce the volume of paperwork at the schools.

PLANNING, ASSESSMENT AND RESEARCH (cont'd)

- Train schools to manage their Student Information Systems (SIS), Decision Support System (DSS) and Welligent IEP Management System for efficient and effective use of their time.
- Assist schools in ensuring that the data in the SIS, DSS and IEP systems are valid and accurate for mandated reporting, testing programs, and accountability.
- Provide objective and useful evaluation reports to inform instructional policies.

*Authorized Expenditures by Division**

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
23	Planning, Assessment & Research		Non-School Operating Budget			
	1000	Certificated salaries	\$5.0	\$3.7	\$4.1	\$4.1
	2000	Classified salaries	\$7.7	\$7.6	\$9.1	\$7.8
	3000	Employee benefits	\$4.1	\$4.2	\$4.5	\$4.0
	4000	Books and supplies	\$0.8	\$1.0	\$0.8	\$0.7
	5000	Other operating expense	\$1.8	\$1.7	\$1.1	\$0.9
	6000	Capital outlay	\$0.0	\$0.0	\$0.1	\$0.0
Non-School Operating Budget			\$19.4	\$18.3	\$19.8	\$17.5
23	Planning, Assessment & Research		Budgets Administered for Other Divisions			
	2000	Classified salaries	\$0.6	\$0.6	\$0.6	\$0.6
	3000	Employee benefits	\$0.3	\$0.4	\$0.3	\$0.4
	4000	Books and supplies	\$1.4	\$0.3	\$1.0	\$2.0
	5000	Other operating expense	\$0.2	\$0.5	\$1.3	\$0.4
	6000	Capital outlay	\$0.0	\$0.0	\$0.0	
	7000	Other outgo	\$0.1	\$0.0		
Budgets Administered for Other Divisions			\$2.5	\$1.8	\$3.3	\$3.4
23	Planning, Assessment & Research		School Budgets Assigned To This Division			
	1000	Certificated salaries	\$0.1	\$0.1	\$0.1	\$0.2
	2000	Classified salaries		\$0.1	\$0.1	\$0.3
	3000	Employee benefits	\$0.1	\$0.1	\$0.1	\$0.1
	4000	Books and supplies	\$0.7	\$0.6	\$1.0	\$0.5
	5000	Other operating expense	\$1.6	\$1.5	\$1.8	\$1.6
	6000	Capital outlay	\$0.4	\$0.4	\$0.5	\$0.1
School Budgets Assigned To This Division			\$2.9	\$2.8	\$3.6	\$2.9
23	Planning, Assessment & Research		Other Budget Items			
	1000	Certificated salaries	\$0.0	\$0.0	\$0.0	
	3000	Employee benefits	\$0.0	\$0.0	\$0.0	
	4000	Books and supplies	\$0.0		\$0.0	
	5000	Other operating expense				\$0.0
	6000	Capital outlay				\$0.4
	7000	Other outgo	\$0.0	\$0.0		
Other Budget Items			\$0.0	\$0.0	\$0.0	\$0.4
23	Planning, Assessment & Research		\$24.8	\$23.0	\$26.6	\$24.1

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
23	Planning, Assessment & Research		Nonschool Operating Budget			
	1000	Certificated Salaries	53.3	39.0	41.8	39.6
	2000	Classified Salaries	157.0	144.4	174.7	133.3
	Nonschool Operating Budget		210.3	183.4	216.5	173.0
23	Planning, Assessment & Research		Budgets Administered for Other Divisions			
	2000	Classified Salaries	19.8	21.5	20.1	19.9
	Budgets Administered for Other Divisions		19.8	21.5	20.1	19.9
23	Planning, Assessment & Research		School Budgets Assigned to This Division			
	1000	Certificated Salaries	2.7	2.7	2.7	3.7
	2000	Classified Salaries	0.0	2.6	2.8	6.3
	School Budgets Assigned to This Division		2.7	5.4	5.6	9.9
23	Planning, Assessment & Research		232.9	210.2	242.2	202.8

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
1A	Public Information/Communications	Non-School Operating Budget			
	1000 Certificated salaries	\$0.2	\$0.1	\$0.1	\$0.1
	2000 Classified salaries	\$5.2	\$5.4	\$5.6	\$5.5
	3000 Employee benefits	\$2.1	\$2.3	\$2.5	\$2.3
	4000 Books and supplies	\$1.0	\$0.6	\$0.8	\$0.2
	5000 Other operating expense	\$0.5	\$0.4	\$0.9	\$0.2
	6000 Capital outlay	\$0.9	\$0.6	\$0.4	\$0.2
	Non-School Operating Budget	\$9.9	\$9.3	\$10.3	\$8.5
1A	Public Information/Communications	Budgets Administered for Other Divisions			
	4000 Books and supplies			\$0.0	
	7000 Other outgo	\$0.2	\$0.0		
	Budgets Administered for Other Divisions	\$0.2	\$0.0	\$0.0	
1A	Public Information/Communications	School Budgets Assigned To This Division			
	4000 Books and supplies	\$0.8	\$1.0	\$0.9	\$0.2
	School Budgets Assigned To This Division	\$0.8	\$1.0	\$0.9	\$0.2
1A	Public Information/Communications	Other Budget Items			
	6000 Capital outlay	\$0.6	\$0.0	\$0.0	\$0.0
	Other Budget Items	\$0.6	\$0.0	\$0.0	\$0.0
1A	Public Information/Communications	\$11.4	\$10.4	\$11.3	\$8.7

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

			<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
			<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
<i>Division Name</i>			<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
1A	Public Information/Communications		Nonschool Operating Budget			
	1000	Certificated Salaries	2.0	1.0	1.0	1.0
	2000	Classified Salaries	108.7	110.2	98.2	88.2
	Nonschool Operating Budget		110.7	111.2	99.2	89.2
1A	Public Information/Communications		110.7	111.2	99.2	89.2

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
16	Innovation Division				
		Non-School Operating Budget			
	1000 Certificated salaries				\$1.0
	2000 Classified salaries				\$0.7
	3000 Employee benefits				\$0.4
	4000 Books and supplies				\$0.4
	5000 Other operating expense				\$0.4
	Non-School Operating Budget				\$3.0
16	Innovation Division				\$3.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

			<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
			<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
<i>Division Name</i>			<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
16	Innovation Division		Nonschool Operating Budget			
	1000	Certificated Salaries	0.0	0.0	0.0	4.9
	2000	Classified Salaries	0.0	0.0	0.0	1.0
Nonschool Operating Budget			0.0	0.0	0.0	5.9
16	Innovation Division		0.0	0.0	0.0	5.9

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
02	Legislation & Govt. Affairs	Non-School Operating Budget			
2000	Classified salaries	\$0.5	\$0.6	\$0.7	\$1.0
3000	Employee benefits	\$0.2	\$0.2	\$0.3	\$0.3
4000	Books and supplies	\$0.1	\$0.1	\$0.1	\$0.0
5000	Other operating expense	\$0.2	\$0.4	\$0.7	\$0.5
Non-School Operating Budget		\$1.0	\$1.3	\$1.8	\$1.9
02	Legislation & Govt. Affairs	\$1.0	\$1.3	\$1.8	\$1.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
02	Legislation & Govt. Affairs	Nonschool Operating Budget			
	2000 Classified Salaries	7.1	8.1	9.1	11.1
	Nonschool Operating Budget	7.1	8.1	9.1	11.1
02	Legislation & Govt. Affairs	7.1	8.1	9.1	11.1

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
52	Staff Relations Branch				
	5000 Other operating expense	\$0.6			
	Non-School Operating Budget	\$0.6			
52	Staff Relations Branch	\$0.6			

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D1	Local District 1	Non-School Operating Budget			
1000	Certificated salaries	\$3.1	\$3.3	\$3.5	\$3.3
2000	Classified salaries	\$0.8	\$0.8	\$0.8	\$0.8
3000	Employee benefits	\$1.2	\$1.3	\$1.2	\$1.1
4000	Books and supplies	\$0.6	\$0.6	\$0.6	\$0.4
5000	Other operating expense	\$0.1	\$0.2	\$0.2	\$0.3
6000	Capital outlay		\$0.1	\$0.0	
Non-School Operating Budget		\$5.8	\$6.3	\$6.4	\$5.9
D1	Local District 1	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.4	\$0.4	\$0.6
3000	Employee benefits		\$0.1	\$0.1	\$0.1
4000	Books and supplies			\$0.2	
7000	Other outgo	\$0.9	\$0.5		\$0.0
Budgets Administered for Other Divisions		\$0.9	\$1.0	\$0.7	\$0.7
D1	Local District 1	School Budgets Assigned To This Division			
1000	Certificated salaries	\$324.4	\$371.6	\$373.7	\$379.2
2000	Classified salaries	\$94.4	\$96.1	\$96.9	\$91.9
3000	Employee benefits	\$150.2	\$185.2	\$174.8	\$162.7
4000	Books and supplies	\$28.9	\$29.8	\$29.2	\$18.9
5000	Other operating expense	\$4.0	\$4.5	\$5.3	\$2.9
6000	Capital outlay	\$1.0	\$1.9	\$1.8	\$0.0
7000	Other outgo	\$1.2	\$3.8	\$0.0	\$0.1
School Budgets Assigned To This Division		\$604.0	\$692.9	\$681.7	\$655.8
D1	Local District 1	Other Budget Items			
1000	Certificated salaries		\$0.4	\$0.6	\$0.4
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.1	\$0.1	\$0.0
4000	Books and supplies	\$0.0	\$0.0	\$0.0	\$0.4
5000	Other operating expense		\$0.0	\$0.1	\$0.4
6000	Capital outlay	\$0.1	(\$0.1)	\$1.4	
7000	Other outgo		\$0.0		
Other Budget Items		\$0.1	\$0.5	\$2.2	\$1.2
D1	Local District 1	\$610.8	\$700.6	\$691.0	\$663.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D1	Local District 1		Nonschool Operating Budget			
	1000	Certificated Salaries	33.9	34.2	36.1	34.2
	2000	Classified Salaries	21.0	19.0	19.6	18.5
	Nonschool Operating Budget		54.9	53.3	55.7	52.7
D1	Local District 1		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	2.0	6.3
	Budgets Administered for Other Divisions		0.0	0.0	2.0	6.3
D1	Local District 1		School Budgets Assigned to This Division			
	1000	Certificated Salaries	6,751.9	6,870.4	6,700.8	5,992.5
	2000	Classified Salaries	3,498.1	3,519.0	3,530.1	3,030.7
	School Budgets Assigned to This Division		10,250.0	10,389.4	10,230.9	9,023.2
D1	Local District 1		10,304.9	10,442.7	10,288.6	9,082.1

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D2	Local District 2	Non-School Operating Budget			
1000	Certificated salaries	\$3.2	\$3.9	\$4.0	\$3.9
2000	Classified salaries	\$0.7	\$0.7	\$0.7	\$0.8
3000	Employee benefits	\$1.1	\$1.4	\$1.3	\$1.2
4000	Books and supplies	\$0.6	\$0.6	\$0.3	\$0.2
5000	Other operating expense	\$0.2	\$0.3	\$0.5	\$0.5
6000	Capital outlay		\$0.0	\$0.1	\$0.1
Non-School Operating Budget		\$5.8	\$6.8	\$6.9	\$6.7
D2	Local District 2	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.5	\$0.5	\$0.4
2000	Classified salaries		\$0.1		
3000	Employee benefits		\$0.2	\$0.1	\$0.1
4000	Books and supplies		\$0.0	\$0.1	
7000	Other outgo	\$0.7	\$0.7	\$0.0	\$0.0
Budgets Administered for Other Divisions		\$0.7	\$1.4	\$0.8	\$0.5
D2	Local District 2	School Budgets Assigned To This Division			
1000	Certificated salaries	\$307.1	\$337.4	\$339.1	\$352.3
2000	Classified salaries	\$75.3	\$76.2	\$77.4	\$74.2
3000	Employee benefits	\$132.5	\$158.1	\$148.9	\$140.2
4000	Books and supplies	\$27.2	\$29.2	\$30.1	\$22.2
5000	Other operating expense	\$6.1	\$6.6	\$5.3	\$4.1
6000	Capital outlay	\$1.7	\$1.7	\$4.3	\$0.1
7000	Other outgo	\$1.8	\$4.4	\$0.1	\$0.2
School Budgets Assigned To This Division		\$551.7	\$613.6	\$605.2	\$593.3
D2	Local District 2	Other Budget Items			
1000	Certificated salaries		\$0.4	\$0.7	\$0.3
2000	Classified salaries	\$0.0	\$0.0	\$0.0	
3000	Employee benefits	\$0.0	\$0.1	\$0.2	\$0.0
4000	Books and supplies	\$0.1	\$0.0	\$0.0	\$0.3
5000	Other operating expense		\$0.0	\$0.0	\$0.4
6000	Capital outlay	\$0.7	\$0.6	\$0.8	
7000	Other outgo		\$0.0		
Other Budget Items		\$0.8	\$1.2	\$1.6	\$1.0
D2	Local District 2	\$559.0	\$623.0	\$614.5	\$601.5

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D2	Local District 2		Nonschool Operating Budget			
	1000	Certificated Salaries	36.3	42.1	42.2	40.4
	2000	Classified Salaries	17.0	17.0	17.4	17.4
	Nonschool Operating Budget		53.3	59.1	59.6	57.8
D2	Local District 2		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	1.0	4.0
	2000	Classified Salaries	0.0	1.0	0.0	0.0
	Budgets Administered for Other Divisions		0.0	1.0	1.0	4.0
D2	Local District 2		School Budgets Assigned to This Division			
	1000	Certificated Salaries	6,530.4	6,344.3	6,199.4	5,617.8
	2000	Classified Salaries	2,714.7	2,738.7	2,755.0	2,301.9
	School Budgets Assigned to This Division		9,245.1	9,083.0	8,954.4	7,919.7
D2	Local District 2		9,298.4	9,143.1	9,015.0	7,981.6

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D3	Local District 3	Non-School Operating Budget			
1000	Certificated salaries	\$3.1	\$3.6	\$3.9	\$3.7
2000	Classified salaries	\$0.7	\$0.8	\$0.8	\$0.8
3000	Employee benefits	\$1.1	\$1.3	\$1.3	\$1.2
4000	Books and supplies	\$0.5	\$0.3	\$0.2	\$0.3
5000	Other operating expense	\$0.0	\$0.3	\$0.4	\$0.5
6000	Capital outlay		\$0.1	\$0.1	
Non-School Operating Budget		\$5.4	\$6.4	\$6.6	\$6.4
D3	Local District 3	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.5	\$0.6	\$0.7
3000	Employee benefits		\$0.1	\$0.1	\$0.2
4000	Books and supplies			\$0.1	
5000	Other operating expense		\$0.0		
7000	Other outgo	\$0.7	\$0.4		\$0.0
Budgets Administered for Other Divisions		\$0.7	\$1.0	\$0.8	\$0.9
D3	Local District 3	School Budgets Assigned To This Division			
1000	Certificated salaries	\$266.3	\$297.4	\$293.5	\$290.3
2000	Classified salaries	\$70.7	\$71.3	\$71.7	\$68.3
3000	Employee benefits	\$119.0	\$143.9	\$132.9	\$122.2
4000	Books and supplies	\$26.5	\$24.8	\$26.4	\$17.1
5000	Other operating expense	\$6.2	\$8.1	\$5.4	\$4.6
6000	Capital outlay	\$0.9	\$1.5	\$1.3	\$0.2
7000	Other outgo	\$1.5	\$3.0	\$0.0	\$0.1
School Budgets Assigned To This Division		\$491.1	\$549.8	\$531.4	\$502.6
D3	Local District 3	Other Budget Items			
1000	Certificated salaries		\$0.6	\$0.8	\$0.3
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.2	\$0.2	\$0.1
4000	Books and supplies	\$0.0	\$0.0	\$0.0	\$0.2
5000	Other operating expense		\$0.0	\$0.1	\$0.5
6000	Capital outlay	\$0.1	\$0.1	\$0.0	
7000	Other outgo		\$0.0		
Other Budget Items		\$0.1	\$1.0	\$1.0	\$1.1
D3	Local District 3	\$497.3	\$558.2	\$539.9	\$511.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D3	Local District 3		Nonschool Operating Budget			
	1000	Certificated Salaries	35.7	39.3	42.1	36.6
	2000	Classified Salaries	17.0	17.8	17.5	16.1
	Nonschool Operating Budget		52.7	57.2	59.6	52.6
D3	Local District 3		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	1.0	7.5
	Budgets Administered for Other Divisions		0.0	0.0	1.0	7.5
D3	Local District 3		School Budgets Assigned to This Division			
	1000	Certificated Salaries	5,445.8	5,480.4	5,214.3	4,612.1
	2000	Classified Salaries	2,595.0	2,615.2	2,602.2	2,222.9
	School Budgets Assigned to This Division		8,040.8	8,095.7	7,816.5	6,835.0
D3	Local District 3		8,093.4	8,152.8	7,877.1	6,895.1

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D4	Local District 4	Non-School Operating Budget			
1000	Certificated salaries	\$3.2	\$3.3	\$3.7	\$3.6
2000	Classified salaries	\$0.7	\$0.7	\$0.8	\$0.7
3000	Employee benefits	\$1.1	\$1.2	\$1.2	\$1.2
4000	Books and supplies	\$0.5	\$0.6	\$0.3	\$0.3
5000	Other operating expense	\$0.0	\$0.4	\$0.7	\$0.6
6000	Capital outlay		\$0.0	\$0.0	\$0.0
Non-School Operating Budget		\$5.5	\$6.3	\$6.7	\$6.3
D4	Local District 4	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.1	\$0.4	\$0.5	\$0.3
3000	Employee benefits	\$0.0	\$0.1	\$0.1	\$0.1
4000	Books and supplies			\$0.0	
7000	Other outgo	\$1.2	\$0.6	\$0.0	\$0.0
Budgets Administered for Other Divisions		\$1.3	\$1.1	\$0.6	\$0.4
D4	Local District 4	School Budgets Assigned To This Division			
1000	Certificated salaries	\$279.9	\$311.7	\$314.2	\$341.2
2000	Classified salaries	\$66.9	\$67.8	\$73.0	\$71.0
3000	Employee benefits	\$119.4	\$142.8	\$136.1	\$133.6
4000	Books and supplies	\$27.5	\$27.6	\$31.4	\$22.1
5000	Other operating expense	\$6.4	\$7.0	\$6.5	\$4.8
6000	Capital outlay	\$1.0	\$0.9	\$4.5	\$1.4
7000	Other outgo	\$1.7	\$4.3	\$0.1	\$0.2
School Budgets Assigned To This Division		\$502.7	\$562.2	\$565.9	\$574.3
D4	Local District 4	Other Budget Items			
1000	Certificated salaries	\$0.1	\$0.5	\$0.7	\$0.4
2000	Classified salaries	\$0.0	\$0.0	\$0.1	\$0.1
3000	Employee benefits	\$0.0	\$0.1	\$0.2	\$0.1
4000	Books and supplies	\$0.0	\$0.1	\$0.0	\$0.3
5000	Other operating expense		\$0.0	\$0.1	\$0.5
6000	Capital outlay	\$0.1	\$0.5	\$0.0	
7000	Other outgo		\$0.0		
Other Budget Items		\$0.2	\$1.2	\$1.1	\$1.3
D4	Local District 4	\$509.7	\$570.7	\$574.3	\$582.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D4	Local District 4		Nonschool Operating Budget			
	1000	Certificated Salaries	35.9	36.5	38.6	34.6
	2000	Classified Salaries	15.0	16.0	17.5	14.8
	Nonschool Operating Budget		50.9	52.5	56.1	49.3
D4	Local District 4		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	1.0	0.0	1.0	3.0
	Budgets Administered for Other Divisions		1.0	0.0	1.0	3.0
D4	Local District 4		School Budgets Assigned to This Division			
	1000	Certificated Salaries	6,055.5	5,987.6	5,836.2	5,261.3
	2000	Classified Salaries	2,412.5	2,426.3	2,669.5	2,105.2
	School Budgets Assigned to This Division		8,468.0	8,414.0	8,505.7	7,366.5
D4	Local District 4		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	1.0
	Other Budget Items		0.0	0.0	0.0	1.0
D4	Local District 4		8,520.0	8,466.4	8,562.7	7,419.8

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D5	Local District 5	Non-School Operating Budget			
1000	Certificated salaries	\$3.2	\$3.8	\$3.8	\$3.9
2000	Classified salaries	\$0.7	\$0.7	\$0.8	\$0.8
3000	Employee benefits	\$1.1	\$1.3	\$1.3	\$1.2
4000	Books and supplies	\$0.6	\$0.7	\$0.8	\$0.5
5000	Other operating expense	\$0.2	\$0.3	\$0.2	\$0.3
Non-School Operating Budget		\$5.7	\$6.9	\$6.8	\$6.6
D5	Local District 5	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.5	\$0.5	\$0.7
3000	Employee benefits		\$0.1	\$0.1	\$0.2
4000	Books and supplies		\$0.0	\$0.0	
7000	Other outgo	\$1.0	\$0.7		\$0.0
Budgets Administered for Other Divisions		\$1.0	\$1.3	\$0.6	\$0.9
D5	Local District 5	School Budgets Assigned To This Division			
1000	Certificated salaries	\$295.5	\$333.9	\$335.7	\$352.2
2000	Classified salaries	\$68.7	\$70.8	\$74.3	\$71.2
3000	Employee benefits	\$123.9	\$152.4	\$143.7	\$137.5
4000	Books and supplies	\$36.0	\$32.9	\$33.3	\$32.7
5000	Other operating expense	\$7.0	\$8.3	\$6.6	\$3.6
6000	Capital outlay	\$1.1	\$0.6	\$2.0	\$0.5
7000	Other outgo	\$3.6	\$4.9	\$0.1	\$0.1
School Budgets Assigned To This Division		\$535.8	\$603.7	\$595.7	\$597.8
D5	Local District 5	Other Budget Items			
1000	Certificated salaries		\$0.8	\$1.1	\$0.7
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.2	\$0.3	\$0.1
4000	Books and supplies	\$0.0	\$0.0	\$0.1	\$0.5
5000	Other operating expense		\$0.0	\$0.2	\$0.6
6000	Capital outlay	\$0.0	\$0.8	\$0.1	
7000	Other outgo		\$0.0		
Other Budget Items		\$0.0	\$1.9	\$1.8	\$1.9
D5	Local District 5	\$542.5	\$613.7	\$604.9	\$607.1

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D5	Local District 5		Nonschool Operating Budget			
	1000	Certificated Salaries	32.7	38.0	38.6	38.3
	2000	Classified Salaries	15.0	15.5	16.8	14.3
	Nonschool Operating Budget		47.7	53.5	55.5	52.6
D5	Local District 5		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	0.0	7.0
	Budgets Administered for Other Divisions		0.0	0.0	0.0	7.0
D5	Local District 5		School Budgets Assigned to This Division			
	1000	Certificated Salaries	6,341.7	6,443.2	6,185.4	5,735.5
	2000	Classified Salaries	2,493.9	2,568.1	2,635.2	2,196.4
	School Budgets Assigned to This Division		8,835.7	9,011.3	8,820.6	7,931.9
D5	Local District 5		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	0.5
	Other Budget Items		0.0	0.0	0.0	0.5
D5	Local District 5		8,883.3	9,064.8	8,876.0	7,992.0

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D6	Local District 6	Non-School Operating Budget			
1000	Certificated salaries	\$3.2	\$3.4	\$3.6	\$3.4
2000	Classified salaries	\$0.7	\$0.7	\$0.7	\$0.7
3000	Employee benefits	\$1.1	\$1.2	\$1.2	\$1.1
4000	Books and supplies	\$0.3	\$0.3	\$0.4	\$0.4
5000	Other operating expense	\$0.1	\$0.1	\$0.2	\$0.2
6000	Capital outlay		\$0.0		
Non-School Operating Budget		\$5.4	\$5.8	\$6.2	\$5.9
D6	Local District 6	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.3	\$0.5	\$0.3
3000	Employee benefits		\$0.1	\$0.1	\$0.1
4000	Books and supplies			\$0.0	
7000	Other outgo	\$0.9	\$0.6		\$0.0
Budgets Administered for Other Divisions		\$0.9	\$1.0	\$0.6	\$0.4
D6	Local District 6	School Budgets Assigned To This Division			
1000	Certificated salaries	\$185.8	\$213.3	\$216.7	\$229.5
2000	Classified salaries	\$38.7	\$40.7	\$42.0	\$38.0
3000	Employee benefits	\$77.0	\$95.2	\$89.7	\$85.1
4000	Books and supplies	\$19.9	\$29.0	\$23.8	\$16.4
5000	Other operating expense	\$3.1	\$3.9	\$2.5	\$3.5
6000	Capital outlay	\$0.8	\$0.9	\$2.3	\$0.2
7000	Other outgo	\$2.2	\$4.4	\$0.1	\$0.0
School Budgets Assigned To This Division		\$327.5	\$387.5	\$377.0	\$372.7
D6	Local District 6	Other Budget Items			
1000	Certificated salaries		\$0.7	\$0.7	\$0.4
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.2	\$0.2	\$0.0
4000	Books and supplies	\$0.1	\$0.0	\$0.0	\$0.2
5000	Other operating expense	\$0.0	\$0.0	\$0.1	\$0.3
6000	Capital outlay	\$0.2	\$1.6	\$0.1	
7000	Other outgo		\$0.0		
Other Budget Items		\$0.3	\$2.5	\$1.0	\$0.9
D6	Local District 6	\$334.1	\$396.7	\$384.8	\$379.8

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D6	Local District 6		Nonschool Operating Budget			
	1000	Certificated Salaries	35.7	36.6	38.6	36.4
	2000	Classified Salaries	17.0	16.0	17.7	15.8
	Nonschool Operating Budget		52.7	52.6	56.3	52.2
D6	Local District 6		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	2.0	3.0
	Budgets Administered for Other Divisions		0.0	0.0	2.0	3.0
D6	Local District 6		School Budgets Assigned to This Division			
	1000	Certificated Salaries	3,977.4	4,067.6	4,017.4	3,760.5
	2000	Classified Salaries	1,419.7	1,485.5	1,515.2	1,206.1
	School Budgets Assigned to This Division		5,397.1	5,553.0	5,532.5	4,966.6
D6	Local District 6		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	0.8
	Other Budget Items		0.0	0.0	0.0	0.8
D6	Local District 6		5,449.8	5,605.6	5,590.9	5,022.7

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D7	Local District 7	Non-School Operating Budget			
1000	Certificated salaries	\$3.1	\$3.5	\$3.5	\$3.6
2000	Classified salaries	\$0.7	\$0.9	\$0.8	\$0.8
3000	Employee benefits	\$1.1	\$1.3	\$1.2	\$1.1
4000	Books and supplies	\$0.4	\$0.3	\$0.5	\$0.4
5000	Other operating expense	\$0.0	\$0.3	\$0.3	\$0.3
6000	Capital outlay		\$0.1	\$0.0	\$0.0
Non-School Operating Budget		\$5.4	\$6.5	\$6.4	\$6.2
D7	Local District 7	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.4	\$0.4	\$0.3
3000	Employee benefits		\$0.1	\$0.1	\$0.1
4000	Books and supplies			\$0.1	
7000	Other outgo	\$1.0	\$0.5		\$0.0
Budgets Administered for Other Divisions		\$1.0	\$1.0	\$0.5	\$0.4
D7	Local District 7	School Budgets Assigned To This Division			
1000	Certificated salaries	\$239.0	\$266.2	\$266.3	\$279.7
2000	Classified salaries	\$54.7	\$55.5	\$56.4	\$54.8
3000	Employee benefits	\$101.3	\$121.9	\$113.9	\$109.3
4000	Books and supplies	\$24.1	\$25.5	\$27.0	\$24.0
5000	Other operating expense	\$7.6	\$8.7	\$6.0	\$6.9
6000	Capital outlay	\$6.7	\$4.4	\$1.5	\$0.4
7000	Other outgo	\$2.8	\$4.2	\$0.1	\$0.1
School Budgets Assigned To This Division		\$436.2	\$486.4	\$471.3	\$475.1
D7	Local District 7	Other Budget Items			
1000	Certificated salaries		\$0.7	\$0.7	\$0.2
2000	Classified salaries	\$0.0	\$0.0		
3000	Employee benefits	\$0.0	\$0.2	\$0.2	\$0.0
4000	Books and supplies	\$0.0	\$0.0	\$0.0	\$0.2
5000	Other operating expense	(\$0.1)	\$0.0	\$0.1	\$0.5
6000	Capital outlay	\$1.1	\$0.7	\$5.7	
7000	Other outgo		\$0.0		
Other Budget Items		\$1.0	\$1.6	\$6.8	\$0.9
D7	Local District 7	\$443.7	\$495.5	\$485.0	\$482.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D7	Local District 7		Nonschool Operating Budget			
	1000	Certificated Salaries	34.9	38.3	37.0	36.2
	2000	Classified Salaries	18.0	19.2	17.8	17.7
	Nonschool Operating Budget		52.9	57.5	54.7	53.9
D7	Local District 7		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	1.0	3.0
	Budgets Administered for Other Divisions		0.0	0.0	1.0	3.0
D7	Local District 7		School Budgets Assigned to This Division			
	1000	Certificated Salaries	5,267.1	5,280.7	5,041.1	4,749.3
	2000	Classified Salaries	1,982.8	2,015.6	2,015.0	1,711.4
	School Budgets Assigned to This Division		7,249.9	7,296.3	7,056.1	6,460.8
D7	Local District 7		7,302.7	7,353.8	7,111.9	6,517.6

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D8	Local District 8	Non-School Operating Budget			
1000	Certificated salaries	\$3.2	\$3.5	\$3.6	\$3.9
2000	Classified salaries	\$0.6	\$0.7	\$0.8	\$0.7
3000	Employee benefits	\$1.1	\$1.3	\$1.2	\$1.2
4000	Books and supplies	\$0.5	\$0.3	\$0.4	\$0.4
5000	Other operating expense	\$0.0	\$0.3	\$0.9	\$1.1
6000	Capital outlay		\$0.2	\$0.0	
Non-School Operating Budget		\$5.4	\$6.4	\$6.9	\$7.4
D8	Local District 8	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.4	\$0.5	\$0.3
3000	Employee benefits		\$0.1	\$0.1	\$0.1
4000	Books and supplies			\$0.1	
7000	Other outgo	\$0.7	\$0.3		\$0.1
Budgets Administered for Other Divisions		\$0.7	\$0.8	\$0.6	\$0.4
D8	Local District 8	School Budgets Assigned To This Division			
1000	Certificated salaries	\$248.7	\$277.4	\$281.6	\$274.3
2000	Classified salaries	\$60.4	\$61.6	\$61.3	\$57.1
3000	Employee benefits	\$107.9	\$130.9	\$123.1	\$111.0
4000	Books and supplies	\$21.7	\$22.1	\$23.9	\$19.6
5000	Other operating expense	\$4.3	\$4.8	\$4.5	\$3.0
6000	Capital outlay	\$0.9	\$1.0	\$1.7	\$0.1
7000	Other outgo	\$1.7	\$3.3	\$0.0	\$0.0
School Budgets Assigned To This Division		\$445.6	\$501.1	\$496.1	\$465.1
D8	Local District 8	Other Budget Items			
1000	Certificated salaries		\$0.6	\$0.6	\$0.6
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.2	\$0.2	\$0.1
4000	Books and supplies	\$0.0	\$0.2	\$0.0	\$0.2
5000	Other operating expense		\$0.1	\$0.1	\$0.4
6000	Capital outlay	\$0.0	\$0.0		
7000	Other outgo		\$0.0		
Other Budget Items		\$0.1	\$1.1	\$0.9	\$1.3
D8	Local District 8	\$451.8	\$509.4	\$504.6	\$474.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
D8	Local District 8		Nonschool Operating Budget			
	1000	Certificated Salaries	36.4	39.3	39.0	38.6
	2000	Classified Salaries	14.3	16.0	16.5	15.8
	Nonschool Operating Budget		50.7	55.3	55.5	54.3
D8	Local District 8		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	1.0	3.0
	Budgets Administered for Other Divisions		0.0	0.0	1.0	3.0
D8	Local District 8		School Budgets Assigned to This Division			
	1000	Certificated Salaries	5,122.0	5,117.1	5,018.1	4,320.6
	2000	Classified Salaries	2,223.1	2,260.9	2,238.6	1,891.5
	School Budgets Assigned to This Division		7,345.1	7,378.0	7,256.7	6,212.1
D8	Local District 8		Other Budget Items			
	1000	Certificated Salaries	0.0	0.0	0.0	0.4
	Other Budget Items		0.0	0.0	0.0	0.4
D8	Local District 8		7,395.7	7,433.3	7,313.2	6,269.9

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
15	Charter Schools Division	Non-School Operating Budget			
	1000 Certificated salaries			\$1.1	\$1.0
	2000 Classified salaries			\$0.8	\$0.9
	3000 Employee benefits			\$0.6	\$0.6
	4000 Books and supplies			\$0.7	\$1.1
	5000 Other operating expense			\$0.3	\$0.3
	6000 Capital outlay			\$0.0	\$0.0
Non-School Operating Budget				\$3.5	\$3.9
15	Charter Schools Division	School Budgets Assigned To This Division			
	1000 Certificated salaries				\$0.0
	2000 Classified salaries				\$0.1
	3000 Employee benefits				\$0.1
	4000 Books and supplies				\$0.2
School Budgets Assigned To This Division					\$0.5
15	Charter Schools Division			\$3.5	\$4.4

*All Funds except Job Cost and Charter Schools

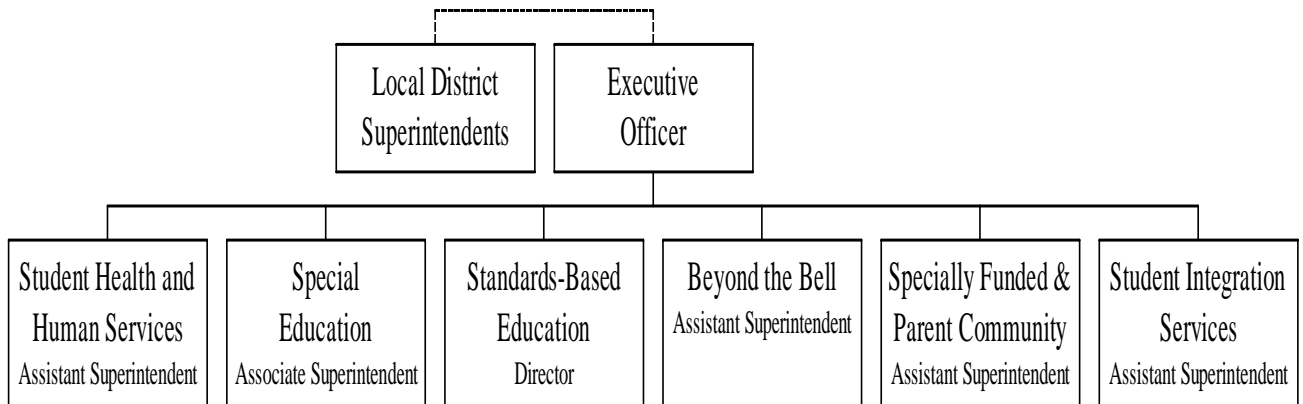
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
15	Charter Schools Division	Nonschool Operating Budget			
	1000 Certificated Salaries	0.0	0.0	11.4	10.4
	2000 Classified Salaries	0.0	0.0	12.6	12.7
	Nonschool Operating Budget	0.0	0.0	24.0	23.1
15	Charter Schools Division	School Budgets Assigned to This Division			
	2000 Classified Salaries	0.0	0.0	0.0	4.3
	School Budgets Assigned to This Division	0.0	0.0	0.0	4.3
15	Charter Schools Division	0.0	0.0	24.0	27.3

EDUCATIONAL SERVICES

MISSION:

The Office of Educational Services provides leadership to ensure maximum educational outcomes for all students by working collaboratively with the Local Districts to establish, advocate, and support high standards of teaching and learning.



FUNCTIONS:

- Provide leadership in collaboration with the Local Districts to support the District's mission and a standards-based core program in order to increase student performance and close the achievement gap through coordinated student learning supports provided by the following Educational Services Units:
 1. Student Health and Human Services
 2. Special Education
 3. Standards-Based Education
 4. Beyond the Bell
 5. Specially Funded Programs
 6. Student Integration Services
- Ensure that through appropriate learning supports there is equity and access to a high quality, comprehensive, safe and supervised educational and enrichment program for all students.
- Implement procedures to systematically ensure continuous communication between the Superintendent, Board Members and representative constituents regarding practices and policies that contribute to the improvement of student achievement as assessed by federal, state, and district measures.
- Evaluate the Educational Services Divisions and unit roles, responsibilities, and compliance services as they relate to the Local Districts in order to refine practices that result in improved achievement on a continuous basis.

MAJOR GOALS:

- Implement integrated and collaborative efforts across the Central Office and Local Districts to provide coherent tactical support and services for accomplishing the District's Goals including:

EDUCATIONAL SERVICES (cont'd)

- Develop, support, and monitor academic intervention programs to augment and enhance standards-based learning for students and adults
- Design and implement programs to meet the needs of identified special education students and the goals of the Modified Consent Decree, including all of the specified outcomes
- Increase access to special education curriculum for students with disabilities
- Reduce behavioral barriers that interfere with learning
- Increase parental knowledge and use of appropriate parenting skills
- Reduce the harms of racial isolation via student integration, magnet programs, after-school enrichment, and counseling services
- Ensure appropriate use of federal and state categorical funds for students-at-risk
- Monitor compliance with all federal and state mandates

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
70	Educational Support Services	Non-School Operating Budget			
1000	Certificated salaries	\$0.6	\$0.7	\$0.6	\$1.5
2000	Classified salaries	\$0.4	\$0.3	\$0.3	\$0.1
3000	Employee benefits	\$0.2	\$0.2	\$0.2	\$0.3
4000	Books and supplies	\$0.2	\$0.1	\$0.1	\$0.2
5000	Other operating expense	\$0.0	\$0.2	\$0.0	\$0.0
Non-School Operating Budget		\$1.4	\$1.6	\$1.3	\$2.2
70	Educational Support Services	Budgets Administered for Other Divisions			
4000	Books and supplies			\$0.0	
Budgets Administered for Other Divisions				\$0.0	
70	Educational Support Services	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.1	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0
4000	Books and supplies	\$0.1	\$1.2	\$0.0	
School Budgets Assigned To This Division		\$0.2	\$1.2	\$0.0	\$0.0
70	Educational Support Services	Other Budget Items			
1000	Certificated salaries				\$0.1
3000	Employee benefits			\$0.0	\$0.0
Other Budget Items				\$0.0	\$0.1
70	Educational Support Services	\$1.6	\$2.8	\$1.3	\$2.3

*All Funds except Job Cost and Charter Schools

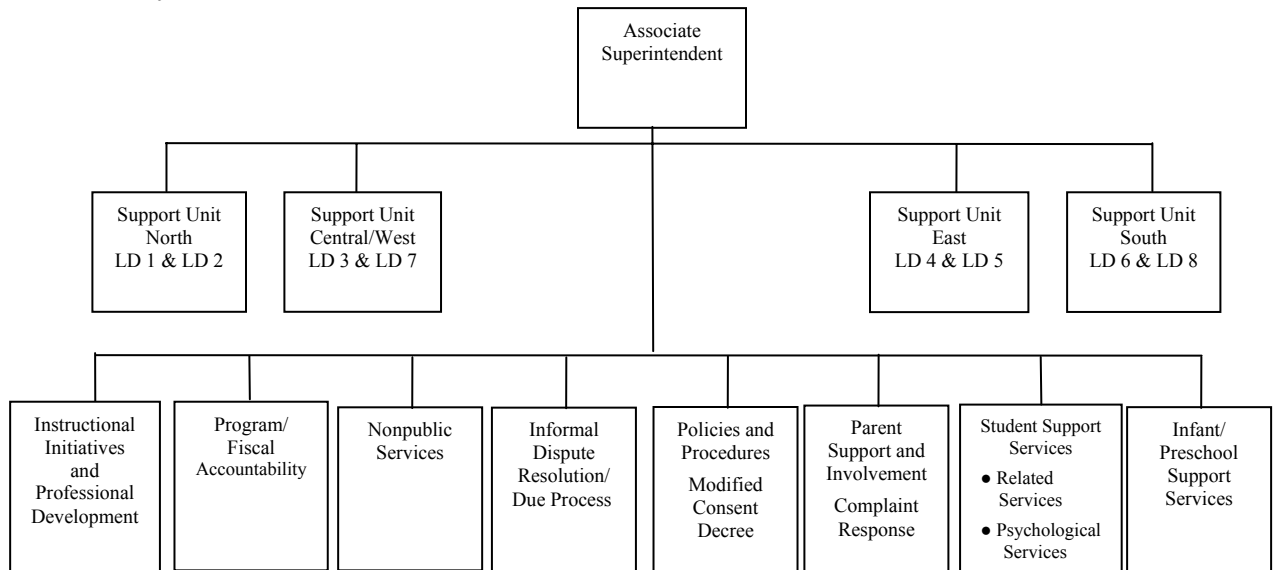
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
70	Educational Support Services	Nonschool Operating Budget			
	1000 Certificated Salaries	9.3	10.6	8.5	8.2
	2000 Classified Salaries	6.6	3.6	3.6	2.1
	Nonschool Operating Budget	15.9	14.2	12.2	10.3
70	Educational Support Services	School Budgets Assigned to This Division			
	1000 Certificated Salaries	1.8	0.2	0.2	0.2
	School Budgets Assigned to This Division	1.8	0.2	0.2	0.2
70	Educational Support Services	Other Budget Items			
	1000 Certificated Salaries	0.0	0.0	0.0	0.5
	Other Budget Items	0.0	0.0	0.0	0.5
70	Educational Support Services	17.7	14.4	12.4	11.0

DIVISION OF SPECIAL EDUCATION

MISSION:

To provide leadership, guidance, and support to the school community in order to maximize learning for all students within an inclusive environment so that each student will contribute to and benefit from our diverse society.



FUNCTIONS:

- Integrate students with disabilities with their non-disabled peers to the maximum extent appropriate in the least restrictive environment (LRE).
- Develop innovative programs and strategies to meet the needs of students with disabilities.
- Ensure equitable access to services and educational options for students with disabilities within and between Local Districts.
- Implement uniform procedures to ensure appropriate identification and placement.
- Assign appropriate related services to students with disabilities.
- Provide a comprehensive professional development program based on current research and best practices.
- Oversee the implementation of the Modified Consent Decree and Targeted Strategy Plans.

MAJOR GOALS:

- Provide accountability for students with disabilities as measured by progress in the general curriculum.
- Increase graduation and completion rates for students with disabilities.
- Increase integration of students with disabilities with non-disabled peers to the maximum extent appropriate in general education classrooms in their home schools.
- Provide appropriate discipline procedures and behavioral support for students with disabilities.
- Prepare students with disabilities for adult living through transition planning.
- Demonstrate measurable improvement toward compliance with federal and state special education regulations, the IDEA (Individuals with Disabilities Education Act) and the Modified Consent Decree.
- Decrease disproportionate representation of students with disabilities ethnically and by eligibility for special education.

DIVISION OF SPECIAL EDUCATION (cont'd)

MAJOR GOALS (cont'd):

- Provide timely response to complaints and IEP disputes.
- Increase parent participation in the IEP process and in activities and organizations related to special education.
- Increase the number of qualified special education providers.
- Monitor provision of compliant procedures, programs and services.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
72	Special Education Division	Non-School Operating Budget			
1000	Certificated salaries	\$12.2	\$12.3	\$14.4	\$13.7
2000	Classified salaries	\$5.5	\$5.0	\$5.8	\$6.3
3000	Employee benefits	\$5.6	\$5.9	\$6.6	\$6.0
4000	Books and supplies	\$3.8	\$4.2	\$4.0	\$1.6
5000	Other operating expense	\$2.2	\$1.2	\$1.8	\$1.8
6000	Capital outlay	\$0.1	\$0.1	\$0.1	\$0.1
Non-School Operating Budget		\$29.3	\$28.7	\$32.6	\$29.6
72	Special Education Division	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.2	\$0.3		
2000	Classified salaries	\$0.3	\$0.3		
3000	Employee benefits	\$0.2	\$0.3	\$0.0	\$0.0
4000	Books and supplies	\$0.0	\$0.2	\$0.0	
5000	Other operating expense		\$1.3		
7000	Other outgo	\$1.6	\$0.0	\$0.6	\$1.1
Budgets Administered for Other Divisions		\$2.3	\$2.4	\$0.7	\$1.1
72	Special Education Division	School Budgets Assigned To This Division			
1000	Certificated salaries	\$121.3	\$124.1	\$119.2	\$129.6
2000	Classified salaries	\$12.0	\$8.0	\$15.6	\$16.9
3000	Employee benefits	\$38.9	\$41.3	\$35.6	\$33.8
4000	Books and supplies	\$11.9	\$17.9	\$13.9	\$3.8
5000	Other operating expense	\$168.6	\$167.8	\$165.1	\$176.8
6000	Capital outlay	\$0.1	\$0.1	\$0.0	\$0.1
7000	Other outgo	\$0.6	\$5.2		
School Budgets Assigned To This Division		\$353.4	\$364.5	\$349.3	\$360.9
72	Special Education Division	Other Budget Items			
1000	Certificated salaries	\$1.0	\$0.9	\$0.7	\$0.6
2000	Classified salaries	\$0.3	\$0.2	\$0.3	\$0.2
3000	Employee benefits	\$0.4	\$0.4	\$0.3	\$0.2
4000	Books and supplies	\$0.1	\$0.1	\$0.5	\$0.2
5000	Other operating expense	\$0.1	\$0.2	\$0.2	\$0.2
6000	Capital outlay	\$0.0	\$0.0	\$0.0	
7000	Other outgo	\$0.6	\$0.9	\$0.7	
Other Budget Items		\$2.5	\$2.8	\$2.6	\$1.4
72	Special Education Division	\$387.5	\$398.4	\$385.2	\$393.0

*All Funds except Job Cost and Charter Schools

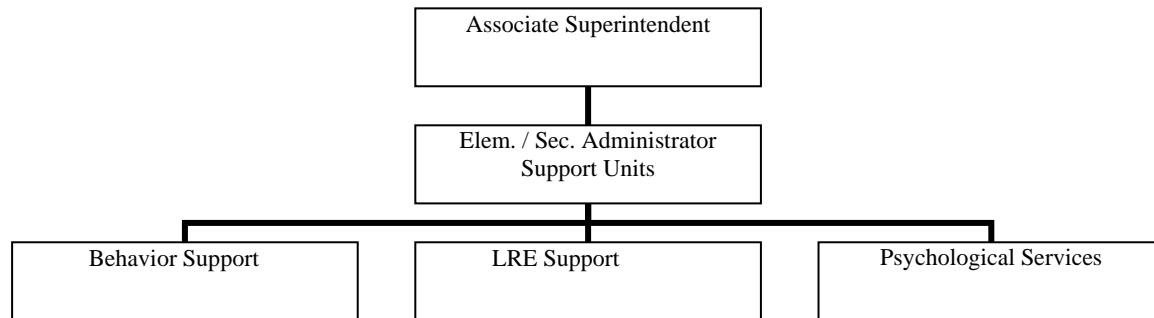
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
72	Special Education Division		Nonschool Operating Budget			
	1000	Certificated Salaries	134.2	129.9	150.9	139.9
	2000	Classified Salaries	136.3	124.7	146.2	136.5
	Nonschool Operating Budget		270.6	254.6	297.1	276.4
72	Special Education Division		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	2.0	4.3	0.0	0.0
	2000	Classified Salaries	9.1	9.1	0.0	0.0
	Budgets Administered for Other Divisions		11.1	13.4	0.0	0.0
72	Special Education Division		School Budgets Assigned to This Division			
	1000	Certificated Salaries	2,112.6	2,163.9	1,838.2	2,357.9
	2000	Classified Salaries	495.0	402.3	404.0	349.1
	School Budgets Assigned to This Division		2,607.6	2,566.2	2,242.2	2,707.0
72	Special Education Division		Other Budget Items			
	1000	Certificated Salaries	0.0	0.0	0.0	8.6
	2000	Classified Salaries	0.0	0.0	0.0	7.4
	Other Budget Items		0.0	0.0	0.0	16.0
72	Special Education Division		2,889.2	2,834.2	2,539.3	2,999.4

SUPPORT UNITS

MISSION:

Under the direction of the Division of Special Education, provide leadership, guidance, and support to the school community in order to maximize learning for all students within an inclusive environment so that each student will contribute to and benefit from our diverse society.



FUNCTIONS:

- Integrate students with disabilities with their non-disabled peers to the maximum extent appropriate in the least restrictive environment (LRE).
- Ensure equitable access to services and educational options for students with disabilities within and between Local Districts.
- Implement uniform procedures to ensure appropriate identification and placement.
- Address parent concerns and questions related to special education in a timely manner.
- Provide special education technical assistance to school site staff.
- Oversee the implementation of the Modified Consent Decree and Targeted Strategy Plans.

MAJOR GOALS:

- Increase integration of students with disabilities with non-disabled peers to the maximum extent appropriate in general education classrooms in their home schools.
- Provide appropriate discipline procedures and behavioral support for students with disabilities.
- Decrease disproportionate representation of students with disabilities ethnically and by eligibility for special education.
- Monitor provision of compliant procedures, programs and services.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R1	Support Unit-North	Non-School Operating Budget			
	1000 Certificated salaries	\$2.8	\$2.9	\$3.1	\$2.9
	2000 Classified salaries	\$0.7	\$0.6	\$0.6	\$0.5
	3000 Employee benefits	\$1.2	\$1.2	\$1.2	\$1.0
	4000 Books and supplies	\$0.2	\$0.2	\$0.2	\$0.1
	5000 Other operating expense	\$0.0	\$0.1	\$0.0	\$0.0
	6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
	Non-School Operating Budget	\$4.9	\$4.9	\$5.2	\$4.5
R1	Support Unit-North	Budgets Administered for Other Divisions			
	4000 Books and supplies			\$0.0	
	Budgets Administered for Other Divisions			\$0.0	
R1	Support Unit-North	School Budgets Assigned To This Division			
	1000 Certificated salaries	\$0.5	\$0.1	\$0.0	\$0.1
	2000 Classified salaries		\$0.0	\$0.0	\$0.0
	3000 Employee benefits	\$0.2	\$0.0	\$0.0	\$0.0
	School Budgets Assigned To This Division	\$0.7	\$0.2	\$0.1	\$0.1
R1	Support Unit-North	Other Budget Items			
	4000 Books and supplies			\$0.0	\$0.0
	Other Budget Items			\$0.0	\$0.0
R1	Support Unit-North	\$5.6	\$5.1	\$5.3	\$4.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R1	Support Unit-North		Nonschool Operating Budget			
	1000	Certificated Salaries	36.8	38.4	39.4	35.1
	2000	Classified Salaries	24.0	18.0	20.0	12.1
	Nonschool Operating Budget		60.8	56.4	59.4	47.2
R1	Support Unit-North		School Budgets Assigned to This Division			
	1000	Certificated Salaries	9.0	1.0	0.0	1.3
	2000	Classified Salaries	0.0	0.0	0.0	-1.1
	School Budgets Assigned to This Division		9.0	1.0	0.0	0.2
R1	Support Unit-North		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	1.0
	Other Budget Items		0.0	0.0	0.0	1.0
R1	Support Unit-North		69.8	57.4	59.4	48.3

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R2	Support Unit Central-West	Non-School Operating Budget			
1000	Certificated salaries	\$2.4	\$2.6	\$2.8	\$2.6
2000	Classified salaries	\$0.5	\$0.4	\$0.5	\$0.4
3000	Employee benefits	\$0.9	\$1.0	\$1.0	\$0.8
4000	Books and supplies	\$0.2	\$0.2	\$0.2	\$0.1
5000	Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget		\$4.0	\$4.3	\$4.5	\$3.9
R2	Support Unit Central-West	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.6	\$0.0	\$0.0	\$0.3
2000	Classified salaries	\$0.0	\$0.1	\$0.1	\$0.2
3000	Employee benefits	\$0.2	\$0.1	\$0.1	\$0.1
School Budgets Assigned To This Division		\$0.9	\$0.2	\$0.2	\$0.6
R2	Support Unit Central-West	Other Budget Items			
4000	Books and supplies			\$0.0	\$0.0
Other Budget Items				\$0.0	\$0.0
R2	Support Unit Central-West	\$4.9	\$4.4	\$4.7	\$4.5

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R2	Support Unit Central-West	Nonschool Operating Budget			
	1000 Certificated Salaries	31.5	33.9	35.0	31.5
	2000 Classified Salaries	16.5	14.0	16.0	10.0
	Nonschool Operating Budget	48.0	47.9	51.0	41.5
R2	Support Unit Central-West	School Budgets Assigned to This Division			
	1000 Certificated Salaries	12.0	0.5	0.5	5.3
	2000 Classified Salaries	1.0	1.0	1.0	4.2
	School Budgets Assigned to This Division	13.0	1.5	1.5	9.6
R2	Support Unit Central-West	Other Budget Items			
	2000 Classified Salaries	0.0	0.0	0.0	1.0
	Other Budget Items	0.0	0.0	0.0	1.0
R2	Support Unit Central-West	61.0	49.4	52.5	52.0

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R3	Support Unit-East	Non-School Operating Budget			
1000	Certificated salaries	\$2.4	\$2.6	\$2.8	\$2.7
2000	Classified salaries	\$0.7	\$0.6	\$0.7	\$0.4
3000	Employee benefits	\$1.0	\$1.1	\$1.1	\$0.9
4000	Books and supplies	\$0.2	\$0.2	\$0.2	\$0.1
5000	Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget		\$4.3	\$4.5	\$4.8	\$4.2
R3	Support Unit-East	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.6	\$0.1	\$0.0	\$0.0
2000	Classified salaries		\$0.0	\$0.0	\$0.1
3000	Employee benefits	\$0.2	\$0.0	\$0.0	\$0.0
School Budgets Assigned To This Division		\$0.7	\$0.2	\$0.1	\$0.1
R3	Support Unit-East	Other Budget Items			
4000	Books and supplies			\$0.0	\$0.0
Other Budget Items				\$0.0	\$0.0
R3	Support Unit-East	\$5.0	\$4.7	\$4.9	\$4.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R3	Support Unit-East	Nonschool Operating Budget				
	1000	Certificated Salaries	31.5	33.9	35.0	32.1
	2000	Classified Salaries	21.0	18.0	20.0	16.0
	Nonschool Operating Budget		52.5	51.9	55.0	48.1
R3	Support Unit-East	School Budgets Assigned to This Division				
	1000	Certificated Salaries	10.0	1.0	0.0	0.0
	2000	Classified Salaries	0.0	0.0	0.0	0.3
	School Budgets Assigned to This Division		10.0	1.0	0.0	0.3
R3	Support Unit-East	Other Budget Items				
	2000	Classified Salaries	0.0	0.0	0.0	1.0
	Other Budget Items		0.0	0.0	0.0	1.0
R3	Support Unit-East		62.5	52.9	55.0	49.4

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R4	Support Unit-South	Non-School Operating Budget			
1000	Certificated salaries	\$1.9	\$2.2	\$2.4	\$2.2
2000	Classified salaries	\$0.5	\$0.4	\$0.5	\$0.4
3000	Employee benefits	\$0.8	\$0.9	\$0.9	\$0.8
4000	Books and supplies	\$0.1	\$0.1	\$0.1	\$0.0
5000	Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget		\$3.4	\$3.7	\$3.9	\$3.4
R4	Support Unit-South	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.4	\$0.1	\$0.1	\$0.1
2000	Classified salaries		\$0.0	\$0.0	\$0.6
3000	Employee benefits	\$0.1	\$0.0	\$0.0	\$0.1
4000	Books and supplies		\$0.0	\$0.0	
School Budgets Assigned To This Division		\$0.5	\$0.2	\$0.2	\$0.8
R4	Support Unit-South	Other Budget Items			
1000	Certificated salaries		\$0.1	\$0.1	\$0.2
3000	Employee benefits		\$0.0	\$0.0	\$0.0
4000	Books and supplies			\$0.0	\$0.0
Other Budget Items			\$0.2	\$0.2	\$0.2
R4	Support Unit-South	\$3.9	\$4.0	\$4.3	\$4.4

*All Funds except Job Cost and Charter Schools

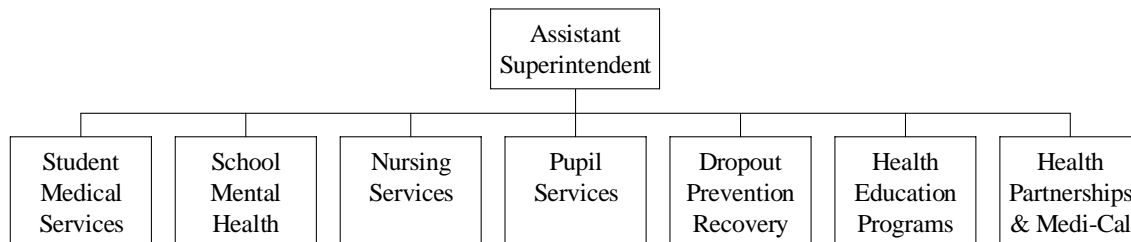
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
R4	Support Unit-South		Nonschool Operating Budget			
	1000	Certificated Salaries	25.1	28.5	29.5	25.6
	2000	Classified Salaries	15.5	12.5	14.5	13.0
	Nonschool Operating Budget		40.6	41.0	44.0	38.6
R4	Support Unit-South		School Budgets Assigned to This Division			
	1000	Certificated Salaries	7.0	1.0	1.0	1.0
	2000	Classified Salaries	0.0	0.0	0.0	11.7
	School Budgets Assigned to This Division		7.0	1.0	1.0	12.7
R4	Support Unit-South		Other Budget Items			
	1000	Certificated Salaries	0.0	0.0	0.0	2.0
	2000	Classified Salaries	0.0	0.0	0.0	1.0
	Other Budget Items		0.0	0.0	0.0	3.0
R4	Support Unit-South		47.6	42.0	45.0	54.3

STUDENT HEALTH AND HUMAN SERVICES

MISSION

To provide a coordinated learning support program designed to maximize the academic achievement and well-being of all students by reducing the dropout rate, closing the achievement gap, and delivering services to ensure that students are physically, mentally and socially ready to learn.



FUNCTIONS

- Provide health education – the knowledge, skills, and behaviors needed for healthy living in a culturally relevant and responsive manner.
- Develop and implement a coordinated school health system that promotes children’s health and makes health an important priority in schools.
- Provide teachers with training to promote Assets and Resiliency Skills which foster nurturing, caring attitude among youth.
- Provide health, mental health and social services to students in order to reduce barriers to learning.
- Monitor and ensure compliance with state and federal mandates regarding health, student attendance, pupil records, student discipline, due process, child welfare and protection, etc.
- Assist schools with infectious disease control and access to local health care.
- Provide medical assessments and assist with medical crises in schools.
- Serve as liaison with public and private agencies, universities, and other licensing and regulatory bodies.
- Provide assessment and counseling for students.
- Build and maintain partnerships with community organizations and agencies that provide health, mental health and social services.
- Administer the LAUSD Medi-Cal Reimbursement Program

MAJOR GOALS

- Implement Discipline Policy
- Partner with the Los Angeles County Department of Mental Health to improve the delivery of mental health services within the District through the Mental Health Services Act.
- Reduce the dropout rate.
- Develop health literacy in all students within the context of a coordinated school health system that can lead to lifelong positive outcomes and attitudes related to health.
- Support “best practices” related to the delivery of learning support and services to reduce the barriers to learning.
- Seek outside resources and establish collaborative partnerships.
- Increase reimbursement revenues and outreach and enrollment efforts for the Medi-Cal program.
- Collaborate with the Divisions of Early Education and Adult Education in the areas of School Readiness and Health Careers.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
40	Student Health & Human Services	Non-School Operating Budget			
1000	Certificated salaries	\$6.0	\$6.4	\$7.5	\$8.9
2000	Classified salaries	\$3.7	\$4.5	\$4.5	\$5.2
3000	Employee benefits	\$3.1	\$4.0	\$4.1	\$4.4
4000	Books and supplies	\$5.3	\$1.0	\$1.9	\$1.6
5000	Other operating expense	\$3.7	\$3.8	\$4.0	\$4.2
6000	Capital outlay	\$0.1	\$0.2	\$0.2	\$0.0
Non-School Operating Budget		\$22.0	\$20.0	\$22.1	\$24.2
40	Student Health & Human Services	Budgets Administered for Other Divisions			
2000	Classified salaries			\$0.0	
3000	Employee benefits			\$0.0	\$0.0
4000	Books and supplies		\$0.0	\$0.0	
5000	Other operating expense			\$0.0	
7000	Other outgo	\$2.5	\$2.4	\$0.3	\$0.8
Budgets Administered for Other Divisions		\$2.5	\$2.5	\$0.4	\$0.8
40	Student Health & Human Services	School Budgets Assigned To This Division			
1000	Certificated salaries	\$46.4	\$44.2	\$45.0	\$50.5
2000	Classified salaries	\$0.9	\$1.0	\$1.1	\$3.3
3000	Employee benefits	\$14.1	\$14.8	\$13.4	\$10.1
4000	Books and supplies	\$1.2	\$3.5	\$8.1	\$1.7
5000	Other operating expense	\$0.1	\$0.3	\$0.5	\$0.5
6000	Capital outlay	\$2.0	\$1.9	\$1.8	\$0.8
7000	Other outgo	\$0.0		\$0.0	\$0.0
School Budgets Assigned To This Division		\$64.7	\$65.7	\$69.9	\$66.9
40	Student Health & Human Services	Other Budget Items			
1000	Certificated salaries	\$0.2	\$0.3	\$0.2	\$0.6
2000	Classified salaries	\$0.4	\$0.3	\$0.5	\$0.9
3000	Employee benefits	\$0.2	\$0.2	\$0.3	\$0.6
4000	Books and supplies	\$2.3	\$1.2	\$0.3	\$0.0
5000	Other operating expense	\$0.2	\$0.2	\$0.3	\$0.1
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
7000	Other outgo	\$1.6	\$0.0		
Other Budget Items		\$4.8	\$2.3	\$1.6	\$2.2
40	Student Health & Human Services	\$94.0	\$90.4	\$94.0	\$94.0

*All Funds except Job Cost and Charter Schools

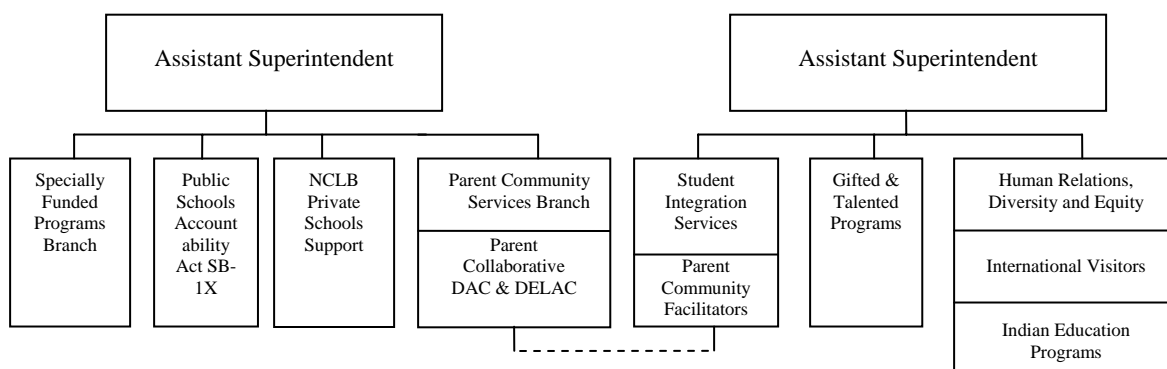
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
40	Student Health & Human Services		Nonschool Operating Budget			
	1000	Certificated Salaries	68.2	74.9	87.6	81.8
	2000	Classified Salaries	95.7	117.0	117.3	117.4
	Nonschool Operating Budget		163.9	191.9	204.9	199.2
40	Student Health & Human Services		Budgets Administered for Other Divisions			
	2000	Classified Salaries	0.0	0.0	0.6	0.0
	Budgets Administered for Other Divisions		0.0	0.0	0.6	0.0
40	Student Health & Human Services		School Budgets Assigned to This Division			
	1000	Certificated Salaries	711.7	657.3	645.8	944.4
	2000	Classified Salaries	36.3	39.3	42.3	84.7
	School Budgets Assigned to This Division		748.0	696.6	688.1	1,029.1
40	Student Health & Human Services		Other Budget Items			
	1000	Certificated Salaries	0.0	0.0	0.0	6.0
	2000	Classified Salaries	0.0	0.0	0.0	19.3
	Other Budget Items		0.0	0.0	0.0	25.3
40	Student Health & Human Services		912.0	888.5	893.5	1,253.6

SPECIALLY FUNDED PROGRAMS DIVISION

MISSION:

In collaboration with other divisions, Specially Funded Programs will provide students with the greatest needs the support, resources, and services that will ensure fair, equitable, and significant opportunities to obtain a high-quality education, address the harms of racial isolation, and improve student achievement through the implementation of Court-Ordered Integration Programs, Title I, and other categorically funded programs.



MAJOR GOALS:

GOAL I: Implement collaborative support systems with the local districts and their schools with the purpose of improving teaching and learning for all pre-K -12 students and their families by providing human, fiscal, and material resources.

GOAL II: Collaborate with Divisions receiving resources from the Specially Funded Programs Division to ensure coherence and compliance with District, state and federal mandates and provide students with the greatest needs equity and access to the District's core and supplemental programs.

FUNCTIONS:

- Gifted and Talented Programs Office** provides tactical support and guidance for compliance, policy, and instructional issues to implement AB2313. The program serves students in regular community schools, designated Schools for Advanced Studies and Magnets. The District program for gifted and talented students is one of the largest in the nation currently serving over 68,000 identified gifted students. In addition, unidentified gifted students may participate in programs designated for gifted/talented students based on educational needs. Thus, the program serves over 100,000 students in screening programs, honors and advanced placement courses.

Identified Enrolled Gifted Students:

1	20,548
2	9,280
3	10,277
4	7,445
5	5,860
6	3,617
7	2,867
8	7,216
Other	
Total	68,298*

*As of April 2007

FUNCTIONS: (CONTINUED)

- **The Office of Human Relations, Diversity and Equity** implements strategies that integrate human relations; physical, emotional and psychological safety; teaching, learning, and academic achievement to effectively educate the diverse student population of the District.

The major components are:

- The Human Relations, Diversity and Equity Council
 - The Human Relations, Diversity and Equity Coordinated Services
 - The Student-to-Student Interaction Pilot Extension Program
 - The International Visitor Program
- **The Indian Education Program, Title 7, NCLB**, supports the District's 2,298 American Indian and Alaskan Native students by providing direction and technical assistance congruent with literacy and visual-arts state content standards; applicable Title I elements; and Title VII, Indian Education Act, requirements for local districts and schools toward improving student achievement. The Program offers guidance concerning the unique education and cultural needs of this under-served population and funds culturally related activities for American Indian students at approximately forty-five schools.
- **The Office of Student Integration Services** funds, coordinates, and supervises programs/activities for compliance within Court-Ordered and State Controller's guidelines. *The Magnet Program* provides tactical support to 162 Magnet schools/centers and more than 53,000 students. Over 56,000 applications are received annually. Other program student participants include 3,134 in *Permits With Transportation (PWT)* providing integrated choices for District students;

the *Medical-Counseling, Organizing and Recruiting (Med-COR) Program*, is a collaboration with the University of Southern California (USC) providing 1,050 students interested in the health care fields with weekend educational sessions. Over 98% of the students participating have been accepted to a four-year college/university. *The Student-To-Student (STS) Interaction Program* serving an average of 12,000 students was approved and mandated by the Court; designed to help those students who attend Predominantly Hispanic, Black, Asian, and Other Non-Anglo (PHBAO) schools and other schools to develop and increase their ability to interact positively and effectively in multimodal format based on human relations camp conferences. The STS Interaction Program promotes individual/group empowerment practices as motivational tools for closing the achievement gap between/among diverse cultural groups. *The Ten Schools Program (TSP)* is composed of 15 schools, which includes 13 elementary and two middle schools. Approximately 850 TSP teachers annually participate in 20 days of intense professional development designed to improve student achievement narrowing the achievement gap for approximately 15,000 TSP students.

- **Parent Community Services Branch** provides support to local districts to ensure parent engagement and school partnerships by:
 - a) Facilitating the on-going monthly District Advisory Committee (DAC), District English Learner Advisory Committee (DELAC), and Parent Collaborative meetings.
 - b) Disseminating information regarding parent involvement through the Parent Press
 - c) Providing support, resources, and training to the local district ombudspersons and parent community facilitators.
 - d) Providing Parent Incentive Grants to establish new parent centers.

FUNCTIONS: (CONTINUED)

- e) Coordinating the District's Annual Parent Summit for 3,000 parents with the purpose of informing parents about District instructional initiatives, programs, and resources.
- f) Collaborating with other District offices and divisions to provide parent education on topics such as: Child Abuse Prevention, Culturally Relevant and Responsive Education, Stop the Violence, Programs for English Learners, and The Single Plan for Student Achievement.
- **The SB 1X Office** supports supplemental instruction and intervention by administering state grant programs to improve academic achievement at low performing schools. Since 2000, the SB 1X Office has procured over \$700 million in competitive state and federal grants for more than 350 schools serving over 300,000 students. Most recently, the office had the responsibility to submit applications for the Quality Education Investment Act grants. Eighty-eight schools were awarded grants to participate in this program to improve the quality of teaching and academic achievement of students in Decile 1 and 2 schools.

SB 1X schools that fail to make adequate API growth may be deemed state-monitored, by the State Board of Education, becoming School Assistance and Intervention Team (SAIT) schools. The SB 1X Office prepares contracts with state-monitors; provides SAIT reports to the Board of Education, assists schools with budgeting, and is a member on the District School Liaison Team (DSLTL), required by the state, for SAIT schools.
- **Specially Funded Programs Branch** develops recommendations for District policy and provides guidance, technical assistance, and support to local districts to ensure compliance consistent with California Department of Education (CDE)

mandates – Economic Impact Aide-State Compensatory Education (EIA-SCE) and Department of Education Title I mandates.

A summary of Los Angeles Unified School District (LAUSD) students receiving Title I, and State Compensatory Education (SCE) services for the 2006-2007 school year are as follows:

- a) 557,120 students attending 635 Title I schools.
 - b) 14,491 students attending Private School received Title I services.
 - c) 547,375 students attending LAUSD schools received State Compensatory Education services.
 - d) 2,483 neglected or delinquent LAUSD students who are wards of the courts, received Title I services.
- **NCLB Private Schools Support** provides educational services and programs to improve student academic achievement under the No Child Left Behind Act (NCLB) of 2001, Title II, Part A by providing for equitable participation to eligible private school teachers and educational support personnel. There are approximately 88,000 private school students within the District's boundaries.

NCLB Private Schools Support also serves as the liaison between the private schools and the Title I, II, III, IV, and V offices within LAUSD. Responsibilities include maintaining compliance information and documentation, organizing the required annual contacts with all private schools, and technical support to ensure compliance consistent with CDE and US Department of Education NCLB mandates. NCLB Private Schools Support also organizes and coordinates the LAUSD NCLB Private School Work Group and the LAUSD NCLB Collaborative.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
05	Specially Funded & Parent/Com. Prog Div	Non-School Operating Budget			
1000	Certificated salaries	\$4.1	\$4.9	\$5.6	\$4.7
2000	Classified salaries	\$5.3	\$5.3	\$4.9	\$5.0
3000	Employee benefits	\$3.3	\$3.8	\$3.7	\$3.5
4000	Books and supplies	\$3.2	\$3.8	\$2.8	\$1.8
5000	Other operating expense	\$4.2	\$4.5	\$4.6	\$5.4
6000	Capital outlay	\$1.0	\$0.7	\$0.3	\$0.1
Non-School Operating Budget		\$21.1	\$22.9	\$22.0	\$20.4
05	Specially Funded & Parent/Com. Prog Div	Budgets Administered for Other Divisions			
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$1.2	\$1.2	\$0.0
4000	Books and supplies	\$0.0		\$0.0	
5000	Other operating expense		\$2.6		
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
7000	Other outgo	\$1.4	\$2.3		\$6.0
Budgets Administered for Other Divisions		\$1.4	\$6.1	\$1.2	\$6.1
05	Specially Funded & Parent/Com. Prog Div	School Budgets Assigned To This Division			
1000	Certificated salaries	\$17.4	\$17.9	\$13.2	\$185.8
2000	Classified salaries	\$0.9	\$1.4	\$1.3	\$1.0
3000	Employee benefits	\$3.4	\$4.2	\$3.2	\$56.1
4000	Books and supplies	\$2.1	\$3.9	\$12.6	\$16.9
5000	Other operating expense	\$0.7	\$4.2	\$8.6	\$6.3
6000	Capital outlay	\$0.2	\$0.2	\$0.1	\$0.4
7000	Other outgo	\$0.2	\$3.0		\$0.4
School Budgets Assigned To This Division		\$24.9	\$34.9	\$39.0	\$266.9
05	Specially Funded & Parent/Com. Prog Div	Other Budget Items			
2000	Classified salaries				\$0.0
3000	Employee benefits		(\$1.2)	(\$1.2)	\$0.0
4000	Books and supplies		\$0.0		\$0.7
5000	Other operating expense				\$0.1
Other Budget Items			(\$1.2)	(\$1.2)	\$0.9
05	Specially Funded & Parent/Com. Prog Div	\$47.4	\$62.8	\$61.0	\$294.3

*All Funds except Job Cost and Charter Schools

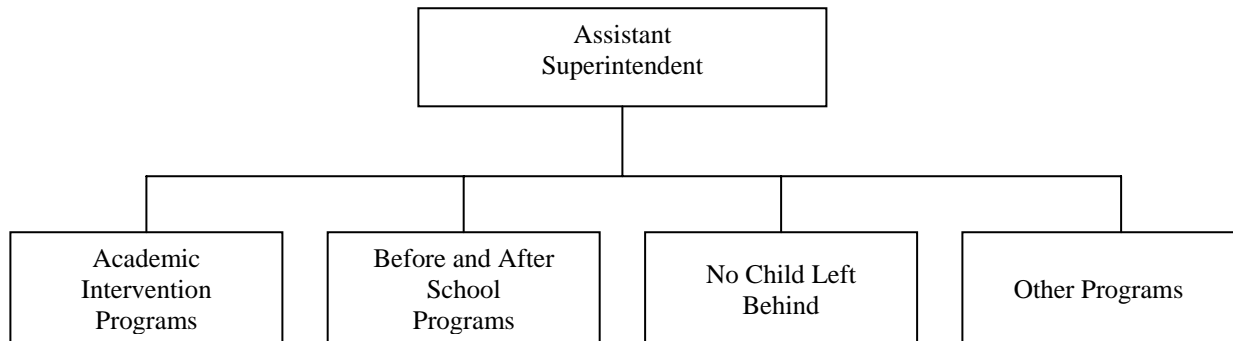
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
05	Specially Funded & Parent/Com. Prog	Nonschool Operating Budget			
	1000 Certificated Salaries	41.5	48.4	52.6	40.8
	2000 Classified Salaries	138.9	132.9	125.7	114.8
	Nonschool Operating Budget	180.4	181.3	178.3	155.6
05	Specially Funded & Parent/Com. Prog	Budgets Administered for Other Divisions			
	2000 Classified Salaries	0.1	9.7	9.7	1.0
	Budgets Administered for Other Divisions	0.1	9.7	9.7	1.0
05	Specially Funded & Parent/Com. Prog	School Budgets Assigned to This Division			
	1000 Certificated Salaries	201.0	211.8	127.0	223.8
	2000 Classified Salaries	19.6	40.4	37.3	20.1
	School Budgets Assigned to This Division	220.6	252.2	164.3	243.9
05	Specially Funded & Parent/Com. Prog Di	401.1	443.2	352.3	400.5

BEYOND THE BELL

MISSION:

In collaboration with community partners and various LAUSD offices, Beyond the Bell ensures that all children and youth in the LAUSD have access to high quality, safe and supervised education, enrichment and recreation programs that engage and inspire learning and achievement beyond the regular school day.



FUNCTIONS:

- Ensures all children and youth in the LAUSD have access to high quality, safe, and supervised education, intervention, enrichment, and recreation programs that engage and inspire learning and achievement beyond the regular school day.
- Presides and oversees the following:
 1. After-school permissive recreation programs in elementary and secondary schools
 2. All-City Band and Drill Team
 3. Angel Gate
 4. Comprehensive before- and after-school programs with three major components: academic assistance, enrichment activities, and recreation
 5. Civic Center Permits
 6. California High School Exit Exam preparation opportunities
 7. English Language Acquisition Program
 8. Extended Learning Program
 9. Extended Learning Academies
 10. Kid CARE – State Latchkey Program
 11. Migrant Education Program
 12. Outdoor Education
 13. Required Learning Academies
 14. School Volunteer Program
 15. Student Auxiliary Services
 16. Summer School Intersession
 17. Supplemental Educational Services for selected sites as per the No Child Left Behind Act
 18. Tutorial Services Program
- Conducts an annual Quality Review to ensure that all programs meet out-of-school standards. The Review is used with school staffs and out-of-school agency providers to promote continual program improvement.

BEYOND THE BELL (cont'd)

- Collaborates with community partners representing the federal, state, and city government, LAUSD and private/public agencies.

GOALS:

- Continue to grow and enhance out-of-school programs that can attract additional students.
- Implement District-wide comprehensive academic intervention programs for those students needing additional academic assistance as determined by quarterly assessments. This plan is to include Summer School/Intersession.
- Continue implementation of the Extended Learning Academies at secondary multi-track schools.
- Continue implementation of the Required Learning Academies at selected current Program Improvement 4-5+ schools.
- Write grants that will allow us to bring more elementary, middle schools, and high schools into our after-school programs.
- Expand and enhance Before School Programs.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
35	Extended Day Programs	Non-School Operating Budget			
1000	Certificated salaries	\$2.3	\$3.8	\$3.4	\$4.1
2000	Classified salaries	\$2.8	\$2.5	\$3.5	\$5.4
3000	Employee benefits	\$1.7	\$2.1	\$2.2	\$2.8
4000	Books and supplies	\$0.8	\$0.6	\$1.0	\$1.2
5000	Other operating expense	\$2.9	\$2.6	\$1.9	\$2.3
6000	Capital outlay				\$0.1
Non-School Operating Budget		\$10.4	\$11.7	\$12.0	\$15.8
35	Extended Day Programs	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.4	\$0.9	\$1.1	\$0.1
2000	Classified salaries	\$0.6	\$1.0	\$2.6	\$0.9
3000	Employee benefits	\$0.2	\$1.9	\$2.1	\$0.2
4000	Books and supplies	\$0.0	\$2.5	\$1.2	\$0.5
5000	Other operating expense	\$3.2	\$1.8	\$2.2	\$7.2
6000	Capital outlay		\$0.0	\$0.0	\$1.0
7000	Other outgo	\$0.0	\$1.7	\$1.7	\$2.9
Budgets Administered for Other Divisions		\$4.5	\$9.7	\$11.0	\$12.8
35	Extended Day Programs	School Budgets Assigned To This Division			
1000	Certificated salaries	\$11.8	\$14.2	\$6.2	\$12.3
2000	Classified salaries	\$17.6	\$18.9	\$14.1	\$19.4
3000	Employee benefits	\$3.3	\$5.6	\$3.1	\$7.3
4000	Books and supplies	\$9.3	\$15.9	\$15.3	\$9.6
5000	Other operating expense	\$40.1	\$76.8	\$103.4	\$105.2
6000	Capital outlay	\$1.1	\$1.1	\$1.0	\$0.0
7000	Other outgo	\$4.5	\$3.4		
School Budgets Assigned To This Division		\$87.7	\$135.9	\$143.0	\$153.8
35	Extended Day Programs	Other Budget Items			
1000	Certificated salaries	\$0.1	\$0.4	\$0.1	
2000	Classified salaries	\$0.3	\$0.6	\$0.5	\$2.0
3000	Employee benefits	\$0.1	\$0.3	\$0.2	\$2.0
4000	Books and supplies	\$0.1	\$0.1	\$0.0	\$0.2
5000	Other operating expense	\$0.3	\$0.7	\$0.2	\$0.1
6000	Capital outlay		\$0.0		\$0.0
7000	Other outgo		\$0.1		
Other Budget Items		\$0.9	\$2.3	\$1.0	\$4.3
35	Extended Day Programs	\$103.6	\$159.6	\$167.0	\$186.7

*All Funds except Job Cost and Charter Schools

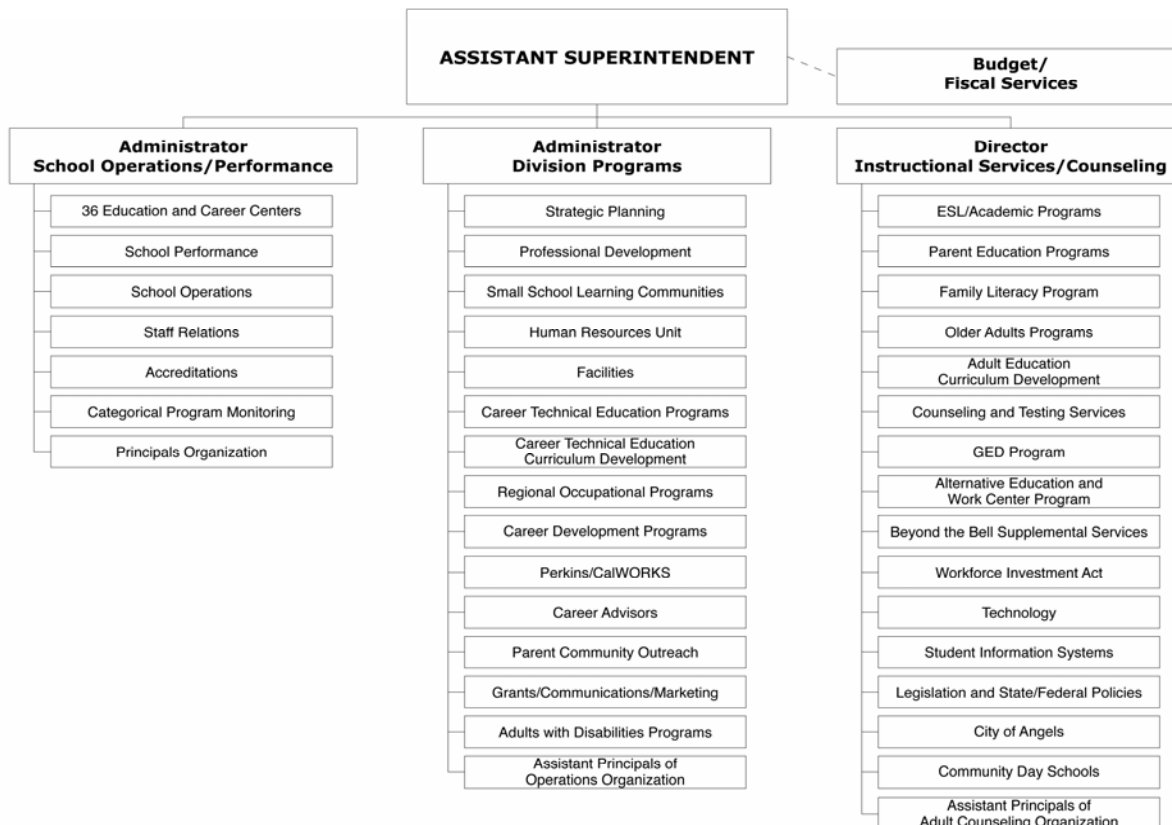
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
35	Extended Day Programs		Nonschool Operating Budget			
	1000	Certificated Salaries	24.5	39.0	35.3	39.4
	2000	Classified Salaries	62.2	56.2	74.8	79.0
	Nonschool Operating Budget		86.8	95.2	110.1	118.4
35	Extended Day Programs		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	8.6	6.0	5.4	1.0
	2000	Classified Salaries	12.9	20.5	25.6	8.8
	Budgets Administered for Other Divisions		21.5	26.5	31.0	9.8
35	Extended Day Programs		School Budgets Assigned to This Division			
	1000	Certificated Salaries	154.1	197.8	122.8	557.9
	2000	Classified Salaries	481.2	430.9	350.8	187.9
	School Budgets Assigned to This Division		635.3	628.6	473.6	745.7
35	Extended Day Programs		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	27.2
	Other Budget Items		0.0	0.0	0.0	27.2
35	Extended Day Programs		743.5	750.4	614.7	901.2

ADULT AND CAREER EDUCATION

MISSION:

To provide the diverse population we serve with quality educational opportunities and employment training to assist each student to contribute to and benefit from an ever-changing society.



FUNCTIONS:

- Career preparation and postsecondary education for in- and out-of-school youth and adults
- State-authorized adult education including: English as a Second Language, basic education, high school diploma, GED preparation, career technical training/apprenticeship preparation, and classes for adults with disabilities and for older adults
- Secondary career development programs including: career technical education (CTE) programs at high schools, career academies, and work experience programs
- Alternative education programs for at risk-students including: the Alternative Education and Work Center (AEWC) high school dropout recovery program, Community Day Schools, secondary dropout recovery, and independent study (City of Angels)

ADULT AND CAREER EDUCATION (cont'd)

MAJOR GOALS:

- Plan and implement a districtwide CTE program.
- Expand high school dropout recovery by 50 percent.
- Continue implementation of programs supporting the passage of the California High School Exit Exam (CAHSEE).
- Provide professional development opportunities for teachers and administrators.
- Balance Division budget by:
 - Reaching Average Daily Attendance (ADA) limits in adult education and regional occupational centers and programs (ROC/P).
 - Meeting targets for federally- and state-funded programs.
 - Pursuing additional funding through grants and legislation.
 - Continuing marketing plan implementation.
- Seek supplemental (gap) funding for training in employment fields with worker shortages.
- Expand District parent outreach to educate parents of K-12 students, and strengthen parent engagement in the education of their children as a foundation for the children's success in school.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
31	Adult & Career Education	Non-School Operating Budget			
1000	Certificated salaries	\$4.9	\$5.0	\$4.8	\$5.4
2000	Classified salaries	\$2.2	\$2.3	\$2.3	\$2.7
3000	Employee benefits	\$2.4	\$2.7	\$2.5	\$2.7
4000	Books and supplies	\$1.1	\$1.8	\$2.0	\$2.6
5000	Other operating expense	\$1.7	\$1.4	\$1.4	\$1.8
6000	Capital outlay	\$0.5	\$0.1	\$0.0	\$0.0
Non-School Operating Budget		\$12.9	\$13.2	\$13.0	\$15.2
31	Adult & Career Education	Budgets Administered for Other Divisions			
3000	Employee benefits				\$0.0
4000	Books and supplies	\$0.6	\$1.2	\$0.7	
5000	Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
7000	Other outgo	(\$0.1)	\$0.7	\$0.0	\$0.0
Budgets Administered for Other Divisions		\$0.5	\$1.9	\$0.8	\$0.0
31	Adult & Career Education	School Budgets Assigned To This Division			
1000	Certificated salaries	\$124.3	\$136.7	\$139.8	\$175.1
2000	Classified salaries	\$25.0	\$22.8	\$25.9	\$27.9
3000	Employee benefits	\$47.9	\$54.1	\$55.1	\$51.6
4000	Books and supplies	\$17.5	\$17.4	\$31.7	\$24.6
5000	Other operating expense	\$3.3	\$3.7	\$1.4	\$4.5
6000	Capital outlay	\$0.9	\$0.9	\$1.6	\$1.4
7000	Other outgo	\$0.8	\$2.1	\$0.0	\$0.1
School Budgets Assigned To This Division		\$219.8	\$237.7	\$255.4	\$285.3
31	Adult & Career Education	Budgets Administered for Districtwide			
1000	Certificated salaries				\$5.0
3000	Employee benefits				\$0.6
4000	Books and supplies				\$0.4
Budgets Administered for Districtwide					\$5.9
31	Adult & Career Education	Other Budget Items			
1000	Certificated salaries	\$0.2			
2000	Classified salaries	\$0.1	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.1	\$0.0	\$0.0	\$0.0
4000	Books and supplies	\$0.0	\$0.0	\$0.0	\$0.9
5000	Other operating expense	\$0.3	\$0.1	\$0.2	\$0.2
6000	Capital outlay	\$0.4	\$0.3		
7000	Other outgo	\$0.5	\$1.4	\$0.0	\$0.0
Other Budget Items		\$1.6	\$1.9	\$0.2	\$1.1

*Authorized Expenditures by Division**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
31 Adult & Career Education	\$234.8	\$254.7	\$269.3	\$307.6

*All Funds except Job Cost and Charter Schools

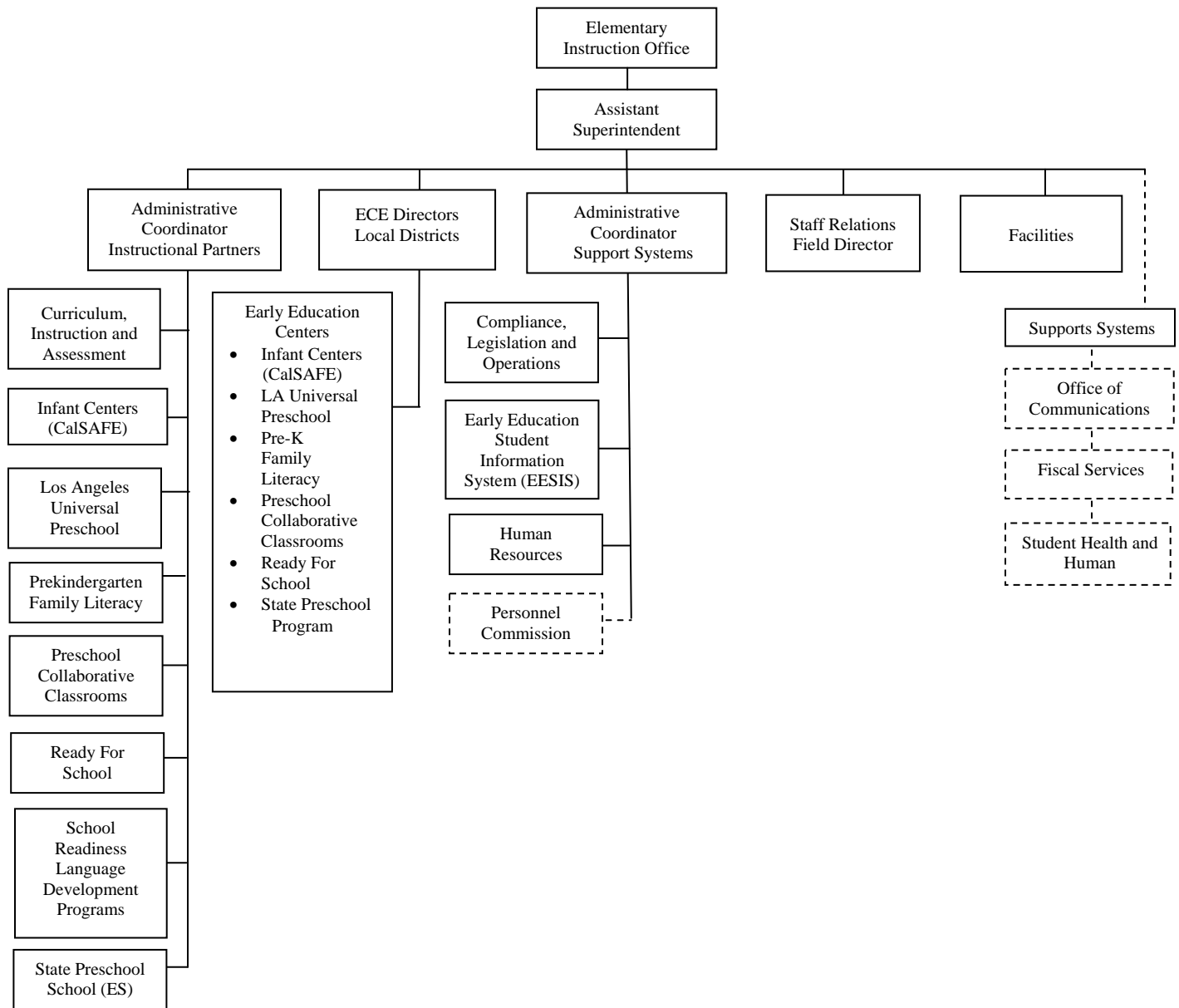
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
31	Adult & Career Education		Nonschool Operating Budget			
	1000	Certificated Salaries	62.4	61.8	57.4	70.8
	2000	Classified Salaries	63.3	62.3	61.7	63.0
	Nonschool Operating Budget		125.6	124.1	119.1	133.8
31	Adult & Career Education		School Budgets Assigned to This Division			
	1000	Certificated Salaries	2,422.9	2,571.0	2,495.8	3,179.9
	2000	Classified Salaries	907.6	805.2	851.6	834.5
	School Budgets Assigned to This Division		3,330.6	3,376.2	3,347.3	4,014.4
31	Adult & Career Education		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	0.5
	Other Budget Items		0.0	0.0	0.0	0.5
31	Adult & Career Education		3,456.2	3,500.3	3,466.4	4,148.6

EARLY CHILDHOOD EDUCATION DIVISION

MISSION:

To provide high quality early education programs to maximize school readiness.



FUNCTIONS:

As a **Central Office**, the Early Childhood Education Division:

- Designs, develops and delivers high quality, policies, procedures and professional development and identifies best practices for all early education programs (CalSAFE, Early Education Centers, Los Angeles Universal Preschool, Prekindergarten Family Literacy classrooms, Ready For School, SRLDP, State Preschool, etc.) districtwide.

EARLY CHILDHOOD EDUCATION DIVISION (cont'd)

- Provides tactical support, service and compliance to 556 School Readiness Language Development Programs, 119 Preschool Collaborative Classrooms, 51 State Preschool Programs in elementary schools, 16 Los Angeles Universal Preschool and 9 Prekindergarten Family Literacy classrooms.

As a **Local District**, the Early Childhood Education Division:

- Supervises, monitors, administers and enrolls eligible families who represent the most at-risk preschool population for school readiness at four Infant Centers, 100 Early Education Centers and nine Ready for School Centers.

As a **Central Office** and as a **Local District**, the Early Childhood Education Division:

- Articulates with the Elementary Instruction Branch, (District Reading, Math and Science Programs), Language Acquisition Branch, Division of Special Education and elementary schools to ensure smooth transition to kindergarten for both preschoolers and their families.
- Collaborates with agencies, partners and District offices to leverage resources for early learners.

MAJOR GOALS:

The Early Childhood Education Division's Goals are aligned to the Superintendent's Guiding Principles as follows:

1. Improve our use of research and evaluation to hold us accountable to an improvement cycle,

- ✓ By June 2008, the Early Childhood Education Division (ECED) will increase achievement by at least 75% in Early Literacy, Early Mathematics and English Language Development for each pre-kindergarten (4 years old) subgroup (African American, English Learners, Poverty and Special Needs) at the Early Education Centers, and in the Los Angeles Universal Preschool, Pre-Kindergarten Family Literacy, State Preschool and School Readiness Language Development Programs (SRLDP) as measured by the *Desired Results Accountability System*.
- ✓ By June 2008, the Early Childhood Education Division (ECED) will ensure that a comprehensive rigorous, culturally relevant and responsive, and developmentally appropriate preschool curriculum aligned to kindergarten addresses the needs of all preschoolers as measured by the LAUSD's professional development requirements.

2. Improve the knowledge, skills, ability, and performance of Early Education Administrators, Teachers, Paraeducators, Clerical Support, Housekeepers and Support Staff on a continual basis.

- ✓ By June 2008, the Early Childhood Education Division (ECED) will increase the recruitment, selection and assignment of highly qualified bilingual preschool teachers, administrators and paraeducators by at least 25% to meet the needs of the English Learners for the early education centers as measured by the 25%, Human Resources data for fluency examinations.
- ✓ By June 2008, the Early Childhood Education Division (ECED) will train all administrators and teachers regarding the new District and Division policies related to prevent the achievement for children whose academic success is at risk as measured by the ECED's Professional Development Plan of Records and the ECED Administrators' Supervisory and Evaluation Tools through the following sessions:
 - Action Plan for a Culturally Relevant Education that Benefits African-American Students and All Other Students: Closing the Achievement Gap
 - Language Development for English Learners

EARLY CHILDHOOD EDUCATION DIVISION (cont'd)

- Respecting Children's Rights
 - Preventing the Achievement Gap through the Kindergarten and Professional Development Academies
 - Supporting the Special Needs of Early Learners
- 3. Improve the use of internally and externally derived innovations to drive a substantial and sustainable organizational change.**
- ✓ By June 2008, the Early Childhood Education Division (ECED) will identify preschool opportunities and family resources for 25% of the parents of high school students with preschool children participating in the *Belmont Zone of Choice* partnership.
- 4. Improve our engagement of parents and community in the work of teaching and caring for our children.**
- ✓ By June 2008, the Early Childhood Education Division (ECED) will increase family engagement by 40% through deliberately designed activities, which include parents as educational partners as measured by the *Desired Results Accountability System*.
- 5. Continually improve the physical and emotional safety of the learning environment for children and adults to enhance learning and achievement.**
- ✓ By June 2008, the Early Childhood Education Division (ECED) will increase early education seats by at least 20% through maximizing all available seats in the CalSAFE, Early Education Centers, Los Angeles Universal Preschool, PreKindergarten Family Literacy, State Preschool and School Readiness Language Development Program (SRLDP) classes and the expansion of Los Angeles Universal Preschool, PreKindergarten Family Literacy and State Preschool Programs in elementary schools with declining enrollment as measured by the 2006-07 GradStar, Early Education Student Information System (EESIS), Facilities, Fiscal, Human Resources, School Management Services, and Student Information System (SIS) Reports.
- ✓ By June 2008, the Early Childhood Education Division (ECED) will increase by 20% the number of modern and safe learning environments as measured by the Facilities' Maintenance and Operations and Renovation and Repair Reports and an ECERS score of 4 in Space and Furnishings in the CalSAFE, Early Education Centers, Los Angeles Universal Preschool, Prekindergarten Family Literacy Programs, and State Preschool classes and in the design of the 2007-08 School Readiness Language Development Program ECERS professional development series.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
33	Early Childhood Education	Non-School Operating Budget			
1000	Certificated salaries	\$1.9	\$1.9	\$2.6	\$3.1
2000	Classified salaries	\$0.3	\$0.3	\$0.5	\$0.7
3000	Employee benefits	\$0.7	\$0.7	\$1.0	\$1.1
4000	Books and supplies	\$0.4	\$0.9	\$2.6	\$1.5
5000	Other operating expense	\$2.8	\$3.4	\$2.6	\$2.8
6000	Capital outlay	\$0.1	\$0.1	\$0.3	\$0.1
Non-School Operating Budget		\$6.2	\$7.4	\$9.6	\$9.2
33	Early Childhood Education	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.0	\$0.0	
2000	Classified salaries		\$0.0	\$0.0	
3000	Employee benefits		\$0.0	\$0.0	
4000	Books and supplies			\$0.0	
5000	Other operating expense	\$0.8	\$0.1	\$0.0	
7000	Other outgo	\$4.0	\$1.7	\$0.7	\$0.7
Budgets Administered for Other Divisions		\$4.8	\$1.8	\$0.7	\$0.7
33	Early Childhood Education	School Budgets Assigned To This Division			
1000	Certificated salaries	\$38.2	\$38.7	\$40.7	\$42.1
2000	Classified salaries	\$33.5	\$33.5	\$35.2	\$33.7
3000	Employee benefits	\$26.5	\$33.6	\$33.0	\$34.1
4000	Books and supplies	\$4.9	\$7.3	\$11.5	\$12.5
5000	Other operating expense	\$0.5	\$0.2	\$1.0	\$0.4
6000	Capital outlay	\$4.7	\$0.4	\$5.9	\$0.4
7000	Other outgo			\$0.1	\$0.1
School Budgets Assigned To This Division		\$108.3	\$113.7	\$127.3	\$123.2
33	Early Childhood Education	Budgets Administered for Districtwide			
4000	Books and supplies				\$3.5
Budgets Administered for Districtwide					\$3.5
33	Early Childhood Education	Other Budget Items			
2000	Classified salaries	\$0.1	\$0.1	\$0.1	\$0.0
3000	Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0
4000	Books and supplies	\$0.1	\$0.0	\$0.0	\$0.0
5000	Other operating expense	\$0.1	\$0.2	\$0.0	\$0.0
7000	Other outgo	\$0.0	\$0.0		
Other Budget Items		\$0.3	\$0.3	\$0.1	\$0.1

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
33	Early Childhood Education	\$119.6	\$123.2	\$137.8	\$136.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
33	Early Childhood Education		Nonschool Operating Budget			
	1000	Certificated Salaries	22.3	21.8	28.3	33.6
	2000	Classified Salaries	8.0	7.9	15.1	16.8
	Nonschool Operating Budget		30.3	29.7	43.4	50.4
33	Early Childhood Education		School Budgets Assigned to This Division			
	1000	Certificated Salaries	775.4	788.4	824.8	816.5
	2000	Classified Salaries	1,135.3	1,199.2	1,231.6	1,265.4
	School Budgets Assigned to This Division		1,910.7	1,987.6	2,056.4	2,082.0
33	Early Childhood Education		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	0.7
	Other Budget Items		0.0	0.0	0.0	0.7
33	Early Childhood Education		1,941.0	2,017.4	2,099.8	2,133.0

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
55	Volunteer & Tutorial Programs	Non-School Operating Budget			
	2000 Classified salaries	\$0.1	\$0.1	\$0.1	
	3000 Employee benefits	\$0.0	\$0.0	\$0.0	
	4000 Books and supplies	\$0.0	\$0.0	\$0.0	
	Non-School Operating Budget	\$0.1	\$0.1	\$0.1	
55	Volunteer & Tutorial Programs	Budgets Administered for Other Divisions			
	4000 Books and supplies			\$0.0	
	Budgets Administered for Other Divisions			\$0.0	
55	Volunteer & Tutorial Programs	School Budgets Assigned To This Division			
	4000 Books and supplies		\$0.0		
	School Budgets Assigned To This Division		\$0.0		
55	Volunteer & Tutorial Programs	\$0.1	\$0.1	\$0.1	

*All Funds except Job Cost and Charter Schools

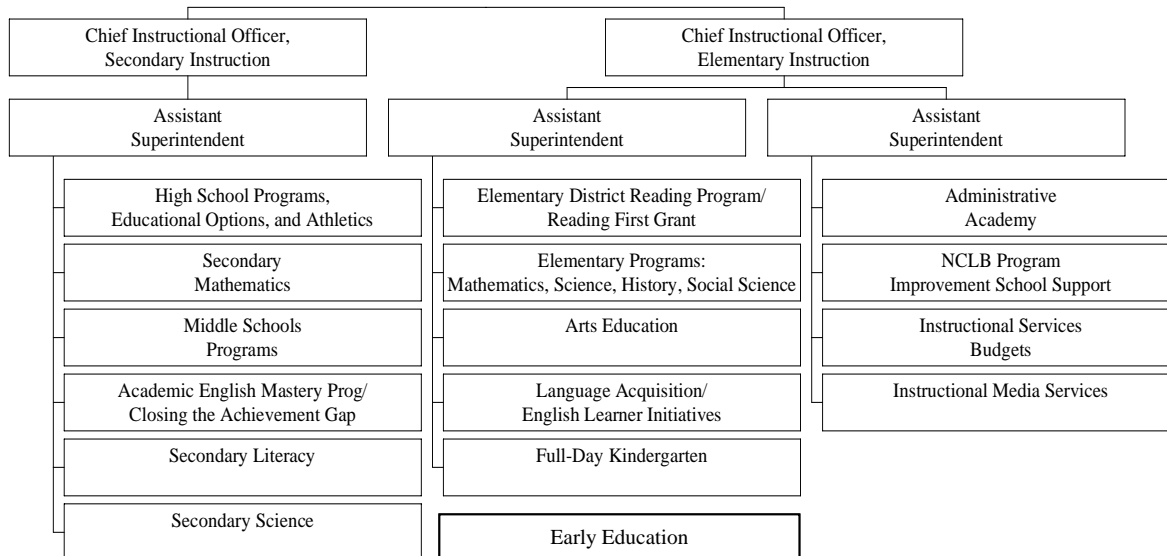
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
55	Volunteer & Tutorial Programs	Nonschool Operating Budget			
	2000 Classified Salaries	1.0	1.0	1.0	0.0
	Nonschool Operating Budget	1.0	1.0	1.0	0.0
55	Volunteer & Tutorial Programs	1.0	1.0	1.0	0.0

INSTRUCTIONAL SERVICES

CHARGE:

Our charge is to fundamentally improve the interaction between the teacher and the student to create critical thinkers prepared to participate in a diverse and complex society.



FUNCTIONS:

The Division accomplishes this mission through the following branches:

- | | |
|---|--|
| 1. Early Education | 11. Middle School Programs |
| 2. Elementary Programs: Literacy, Math, Science and History | 12. Academic English Mastery/Closing the Achievement Gap |
| 3. Reading First | 13. Secondary Literacy |
| 4. Arts Education | 14. Administrative Academy |
| 5. Language Acquisition and English Learner Initiatives | 15. NCLB School Support Unit |
| 6. Textbook Services | 16. Secondary History/Social Science |
| 7. Library and Media Services | 17. Secondary College/Career Counseling |
| 8. Full-Day Kindergarten | 18. WASC Accreditations |
| 9. High School Programs | |
| 10. Mathematics | |

MAJOR GOALS:

- Develop, coordinate, implement, and monitor instructional programs to improve the academic achievement of all students, with a central focus on embedding culturally relevant and responsive education in all instruction.

INSTRUCTIONAL SERVICES (cont'd)

- Ensure that there is equity and access to a high quality, comprehensive, safe and supervised educational and enrichment program for all students.
- Implement the District's Pre-K-12 standards-based literacy and mathematics plans at all schools.
- Close the achievement gap by using strategies to address the needs of all students. Provide research-based professional development activities on rigorous standards-based teaching and learning that support this goal.
- Implement integrated and coordinated efforts to provide tactical support and services for accomplishing the District's educational priorities as specified in the mission statements for the branches within Instructional Services.

INSTRUCTIONAL SUPPORT SERVICES

Administrative Academy. The Administrative Academy provides professional development to all entry-level administrators and first-year principals, through the New Administrator Program and New Principal Academy. It is intended to extend the knowledge and skills outlined in the California Professional Standards for Educational Leaders, and to build a strong knowledge base focused on districtwide instructional priorities and management skills. As a state approved provider, the Administrative Academy is also responsible for delivering training to all K-12 site administrators participating in the Principal Training Program authorized by AB 75. The Academy also works with aspiring administrators in the Leadership Excellence through Administrator Development (LEAD) Program, to identify and prepare a pool of administrative candidates to be assigned at high priority schools.

Another program implemented by the Administrative Academy trains potential Assistant Principals, Secondary Counseling Services (APSCS) for readiness to take on this very challenging and crucial position in our secondary schools. Along with this component, Critical Issues Seminars allow new and continuing APSCS practitioners to meet to collaborate around difficult issues with Master Programs and other job specific concerns. The framework for administrator development is aligned to the nine principles of Effort-Based Education. The principles embody the belief that all children, including English language learners, Standard English learners, and students with special needs, can learn when provided a rigorous curriculum aligned to the California State Content Standards. Embedding these principles is the overarching goal of the Administrative Academy.

NCLB School Support Unit. The No Child Left Behind Act of 2001 (NCLB) was designed to help create high-performing schools. Its cornerstone accountability is built upon rigorous academic content and achievement standards, and assessments based on those standards. In accordance with the provisions of NCLB, the unit will work collaboratively to develop a program of technical assistance and support for schools identified as Program Improvement Schools according to the State definition of adequate yearly progress. The NCLB School Support Unit works with selected schools to support a strong focus on academics, professional development

INSTRUCTIONAL SERVICES (cont'd)

aligned to the schools' identified needs, strong instructional leadership, and an unwavering expectation that all children will achieve.

INSTRUCTIONAL SERVICES, ELEMENTARY

Elementary Reading. Utilizing a combination of categorical and general funds, the Elementary Literacy program will continue to focus on K-5 implementation of standards-based language arts using *Open Court Reading* or *Reading Mastery* (one school). Differentiated professional development continues to be offered to all teachers. Also included in the Plan are reading/literacy coaches, building the capacity of K-5/6 teachers in literacy. Each coach provides on-site professional development for teachers and administrators.

The Reading First grant provides additional teacher training and support for District's Title I elementary schools serving students with the greatest academic needs. The Elementary Reading program provides common state-adopted and standards-based materials for every teacher.

Additionally, periodic diagnostic assessments are used every six weeks to monitor learning and to guide professional development. Strategies to address the needs of English learners, Standard English learners, students participating in Class Size Reduction and students with disabilities are embedded in all professional development.

Elementary Mathematics. The elementary mathematics program will continue to focus on preparing students in Kindergarten through fifth grade to meet or exceed the state content standards and for success in Algebra utilizing a combination of categorical and general funds. State-approved textbooks adopted by the district and other research-based instructional materials aligned to the mathematics content standards K-5 continue to be used district-wide.

The District Mathematics Plan calls for a strong, articulated, and ongoing content-based professional development program with the standards at its core; therefore, teachers will continue to receive differentiated professional development in the use of textbooks and other instructional materials as well as instructional strategies. Mathematics Instructional Coaches will participate in Citywide professional development focused on content knowledge, instructional strategies, and cognitive coaching techniques. In excess of 400 Mathematics Instructional Coaches will be assigned to school sites to provide classroom support in delivering a rigorous standards-based mathematics curriculum. Additionally, Mathematics Experts will support professional development for increased student outcomes in the Program Improvement schools.

During 2005-2006, the District's Elementary Mathematics Instructional Guide, which is provided to all elementary teachers, and principals was updated to provide a more balanced standards-based instructional program in which students become proficient in basic computational and procedural skills, develop conceptual understanding, and become adept at problem solving as they move towards achieving or exceeding grade level content standards in mathematics. With assistance from the Institute for Learning, concept lessons have been developed to ensure students understand the important grade level concepts. Professional development on these lessons is scheduled for grades 4 and 5.

We will continue to offer three formative assessments based on identified assessed standards for the grade levels. Data gathered from these assessments will be used to inform staff development topics and classroom practices. Effective mathematics instruction for English learners, Standard

INSTRUCTIONAL SERVICES (cont'd)

English learners, students participating in Class Size Reduction and students with disabilities remain a priority of our instructional program.

Elementary Science. The elementary science program uses general funds, categorical funds, and state and federal grant funds to implement a coherent standards-based instructional program in science. The goal of the District's Elementary Science Program is for students to receive rigorous instruction in physical, life, and earth sciences, as well as develop skills in investigation and experimentation. Materials used in the science program are state-adopted. For kindergarten through grade three, standards-based science is integrated into the nonfiction material in the District-adopted Open Court reading/language arts program. Elementary Science Instructional Guides for grades 4 and 5 will continue to serve as a teacher resource to support the implementation of the Science Plan.

Formative assessments will continue to be administered three times annually. Teachers in grades 4 and 5 will use periodic formative assessment data to guide instruction and provide diagnostic information throughout the school year. An Elementary Science Specialist assigned to each local district facilitates the implementation of the District's Elementary Science Program. Science Lead Teachers (SLT) for grades 4 and 5 at each elementary school also assist with the implementation of the instructional guide at the school site.

Professional development activities will focus on the implementation of extended investigations called Immersion Units and analysis of periodic assessment data to inform classroom practice. We will continue to develop teachers' understanding of science content standards and the process of inquiry. Several weeklong Science Institutes will provide teachers the opportunity to go deeply into science content and integrate technology into the science curriculum. The Mathematics, Science, and Technology Centers will offer workshops focused on specific grade-level content standards.

Strategies to support the needs of English learners, Standard English learners, and students with disabilities remain a priority of our instructional program.

Elementary History/Social Science. Beginning in 2006, new History/Social Science textbooks were adopted. These textbooks are aligned to the State Frameworks and Standards. The Board allowed each local district to select their own textbook. The purpose of the adopted programs is to teach students core knowledge in history/social science. A new unit was established centrally to work with textbook services to provide local districts with appropriate information regarding the selected publisher materials, textbooks, and ancillary products. The new director of the unit will work with the local districts and publishers to facilitate an initial materials training for the new history/social science adoption for grades third through fifth. Additionally, this unit will define and coordinate an initial plan to support kinder through second grade. More comprehensive professional development will be planned to follow the initial training in order to directly address the history content. The unit will outreach to form partnerships with history/ social science experts at colleges , universities, and other venues (e.g. Huntington Library, Art Collections, and Botanical Gardens: California Council for Social Studies, etc.) These partnerships will afford the unit the expertise to design the professional development workshops that will build teacher content knowledge and skills to meet the needs of all learners. These workshops will also provide teachers the opportunity to study the content standards, relevant pedagogy, instructional materials, and student work. The unit will plan for the development of elementary instructional guides, model lessons and periodic assessments in grades third through fifth grade for the purpose of teaching students how to make informed and reasoned decisions for the public good as citizens of a culturally diverse, democratic society.

INSTRUCTIONAL SERVICES (cont'd)

Full-Day Kindergarten. On February 10, 2004 the Board of Education passed a resolution to support full-day kindergarten as a vital component of comprehensive plans to close the achievement gap and to improve the academic success of kindergarten students. The resolution called for the District's elementary schools to offer full-day kindergarten by the 2007-08 school year.

The Office of Instructional Support Services provides opportunities for teachers to participate in professional development activities to deepen their knowledge and skills in standards-based curriculum for all content areas. Additionally the office is responsible for coordinating the procurement of furniture and equipment for new full-day kindergarten classrooms using Measure R funding.

Arts Education. The LAUSD Arts Education Plan sets out the structure, implementation strategies, curriculum, instructional design and policy components necessary to provide access to a comprehensive, sequential, standards-based dance, music, theatre and visual arts education for all students.

Approved by the Board of Education on July 13, 1999, the plan expanded in 2006-2007 to 310 elementary arts prototype schools and 27 options high school locations. In order to stay on track for the Plan, another 49 elementary schools are proposed to be added with the necessary arts teacher assignments to support that instructional program. All other schools in the District receive per pupil allocations to support their arts education plans and efforts.

Language Acquisition and English Learner Initiatives. The ultimate goal of the Language Acquisition Branch is the elimination of the achievement gap between native English-speaking students and English Learners (ELs). The branch's major responsibility is to ensure that ELs gain proficiency in academic English and achieve content standards in all areas, especially in reading and math.

The implementation of the Title III Initiative will continue to provide comprehensive professional development for elementary teachers of English Learners that support their efforts to accelerate the academic English language development of their students. In addition to pursuing deeper implementation of the District's flagship program for secondary English learner literacy, *High Point*, the branch will also provide professional development that will equip secondary content teachers with effective strategies for making rigorous curriculum standards accessible for English Learners.

Instructional Media Services. Instructional Media Services coordinates the mission and goals of the following units: Library Services, Textbook Services, and Audiovisual and Software Services.

Textbook Services. Textbook Services supports the mission and the District by coordinating the adoption of textbooks. For Grades 9-12, textbook evaluation committees evaluate textbooks for alignment to state-content standards, frameworks, and legal compliance requirements. When the State Board of Education adopts textbooks in the core subjects for Grades K-8, Textbook Services coordinates District wide textbook evaluation committees for the purpose of making recommendations to the Superintendent. Textbook Services provides schools with an electronic format of District-adopted textbooks ordering templates for state-adopted textbooks, and publisher information. The office also maintains a display of District-adopted and state-adopted textbooks both for staff and public use. In addition, Textbooks Services supports *Williams* legislation compliance by reviewing funding needs and responding to *Williams* complaints.

INSTRUCTIONAL SERVICES (cont'd)

Library Services. Using a combination of categorical, general, and bond funds, Library Services supports the goals and mission of the District by providing public and nonpublic school students, teachers, and staff with strategies designed to utilize classroom and library media center learning resources and technologies in order to construct knowledge, conduct research, and develop life-long learning skills. Additional resources are provided through the Digital Library with over 70 online reference sources.

Library Services, in connection with ITD with funding from Measure K, is working to implement and maintain the Centralized Library Automation System (CLAS) in all schools in the District. CLAS will centralize into a single database (union catalog) all the bibliographic records of books circulating in District libraries. It will also include library book annotations evaluated by library media teachers and recommended for school use. In conjunction with Measure K and Measure R, Library Services is providing expertise for new schools to develop opening day collections for print and non-print materials, reviews architectural plans, and assist with staffing needs. Professional development is offered to all school site library personnel to assist them in integrating resources and technology into the school's instructional program.

Audiovisual and Software Services. Audiovisual Services and Software Services support the mission and goals of the District by providing evaluation of audiovisual materials. Evaluation is done by textbook evaluation committees for Grades 9-12 aligning to state standards, frameworks, and the District curriculum. The online AV Media Library contains over 3,000 titles available for free loan or digital delivery. The database will be included in the CLAS centralized database for an integrated search of instructional materials.

Also, staff provides advice about supplemental software that supports the curriculum and aligns with state content standards, framework, and District curriculum.

INSTRUCTIONAL SERVICES, SECONDARY

Secondary Literacy (English/Language Arts).

The overarching goal of the Secondary Literacy Branch is to ensure that all Los Angeles Unified School District secondary students have access to a rigorous, standards-based English/Language Arts curriculum that enables them to meet District and State requirements and prepares them for post secondary options. The Superintendent's Theory of Action sets the strategic context for our integrated and coordinated efforts to provide tactical curricular and instructional ELA support to all secondary students. These efforts include:

- grade level standards-based curricular resources, including teacher instructional guides with unit lessons (grades 6-10 and 12) that are inclusive of culturally relevant, content-specific instructional access methodologies
- diagnostic, standards aligned periodic assessments, grades 6 through 10, that promote focused teacher inquiry and reflective practice
- district-wide intensive, accelerated reading intervention (Developing Readers and Writers Course), grades 6 through 10, to address the learning needs of secondary students reading at or below the third grade level
- alignment of 11th and 12th ELA curriculum to California ELA standards
- development of 12th grade curricular resources for Expository Composition, Advanced Composition, and Expository Reading and Writing that address the measured difficulty students have had in passing English/Language Arts college entry assessments

INSTRUCTIONAL SERVICES (cont'd)

- professional development to support the effective implementation of each ELA grade level initiative by focusing on research-based instructional approaches, including culturally relevant and responsive, that provide critical support for English Learners (ELs), Standard English Learners (SELs), and students with disabilities and fully prepare them to meet A to G graduation requirements
- distribution district-wide of standards-aligned classroom, Williams approved textbooks that are inclusive of culturally relevant methodologies (Perspectives in Multicultural Literature, grades 9 and 10 and Expository Reading and Writing, grade 12)
- infrastructure of instructional support that includes local district and Central Secondary Literacy personnel

The Secondary Literacy Branch budget includes both categorical and general funds. The allocation of this budget is strategically aligned to a planning matrix that delineates the purpose, scope, and sequence of each grade level initiative and articulates its integration, coordination, and coherence with District priorities. This strategic plan also includes continued access to state funding (Governor's Institute and Morgan Hart) to support students with the greatest literacy needs (DRWC) and focuses on deepening practitioner knowledge of research-based, content-specific instructional methodologies. Future efforts include expanding curricular and instructional support to 11th grade and focusing on articulation efforts with grade level transitions (grades 5 to 6 and 8 to 9).

Secondary Mathematics.

Utilizing a combination of categorical and general funds, the mathematics program will continue to focus on preparing students in grades K-7 for success in Algebra 1, meeting the A-G requirements and the California High School Exit Exam (CAHSEE). Preparing students for success in Algebra at the eighth grade remains a priority. Since 2001-02, when the mathematics initiative was implemented, over 400 K-12 mathematics coaches have been supporting rigorous, standards-based mathematics instruction. The District's Mathematics Instructional Guide, provided to all elementary and secondary teachers and principals during the 2003-04 school year, has been updated to include more refined benchmarking of the standards, and samples of rigorous concept lessons to provide guidance to teachers in developing student's mathematical thinking and understanding. The guide identifies and prioritizes standards for teaching and intervention, aligns the standards with the assessments and the blueprints for each instructional unit. Periodic mathematics assessments are administered to all students in Kindergarten through Algebra. The design and implementation of these assessments is being accomplished through a partnership with The Princeton Review. Data gathered from formative assessments is used to guide Instruction, Professional Development, and Intervention.

The analysis of student performance will be used to design intervention for students and professional development for teachers and administrators. Differentiated professional development is offered to math coaches, teachers during their off-track time as well as on-track time, site administrators and local district staff in the area of mathematics content and culturally responsive pedagogy. The Mathematics Program staff provides all new teachers training on effective instruction of mathematics. Special attention is given to provide effective math instruction for English learners, Standard English learners, and students with disabilities.

Secondary Science.

The science branch uses general funds, categorical funds, and state and federal grant funds to implement a coherent standards-based instructional program in science. The goal of the

INSTRUCTIONAL SERVICES (cont'd)

Secondary Science Plan is for every student to receive a culturally relevant, rigorous, comprehensive education in the physical, earth, and life sciences with learning opportunities that allow each student to meet or exceed grade-level science standards.

The Plan focuses on:

- The development of content literacy
- The understanding of skills and concepts in science as outlined in the Science Framework
- Laboratory activities that reinforce the California core science standards and associated Investigation and Experimental science standards

Key components of the Science Plan include:

1. The purchase of State and Board adopted instructional materials aligned to the Science Content Standards and Science Framework for California Public Schools.
2. Establishment of professional development plan that embeds culturally relevant and responsible pedagogy while focusing on science content knowledge and pedagogy.
3. Strategies for English Language and Standard English students to learn science.
4. On-going periodic assessments and evaluation of program.
5. Development of model lessons and immersion units extending depth of understanding and pedagogy

Instructional Guides along with model lessons are being developed as a teacher resource to support the implementation of the Science Plan. The Science Plan also includes development and implementation of high school instructional guides in grades 9-11 over the next several years. Federal and State level grants such as the Los Angeles Urban Systemic Program (LAUSP) and the California Mathematics and Science Partnership (CAMSP) also support the district science initiative in providing differentiated professional development around the Science Instructional guides and Periodic Assessments for secondary teachers. Strategies to address the needs of English Learners, Standard English Learners, and Students With Disabilities are embedded in all sample curriculum and training. A special focus supporting inquiry based standards driven practice in our schools are efforts associated with NSF supported System Wide Change for All Learners (SCALE) and the Quality Educators Development (QED) grants that introduce the concept of *Science Immersion Units*, 6-8 week long in-depth experiences for students in grades 4-10. The district science plan or DSP is also undergoing extensive yearly evaluation to support mid-course changes in the plan.

Secondary History/Social Science.

The newly formed History/Social Science Branch uses general and categorical funds to implement a standards-based instructional program that is coherent and relevant for all students. The History/Social Science Plan is for every student to learn rigorous, meaningful and engaging skills in history, which create life-long learners of historical content and ways of thinking and promote student learning by providing strong connections with other content areas. The plan is focused on implementing the California Framework for History/Social Science by:

1. Developing historical content literacy,
2. Developing an understanding of democratic principles and civic values, and
3. Developing the participatory skills needed for students to thrive in a democratic society.

Key components of the plan include:

1. The adoption and purchase of instructional materials aligned to the California History/Social Science Framework and Standards.
2. Establish a professional development plan that provides a venue for history/social science teachers and their colleagues to engage in professional conversations, explore research,

INSTRUCTIONAL SERVICES (cont'd)

3. and deepen their understanding and knowledge of history and social science and to support fellow colleagues in implementing a rigorous curriculum and practicing sound pedagogy as part of a professional learning community.
4. Provide teachers with the scaffolding techniques needed to assist them with instruction for English Language Learners, and
5. Provide teachers with instructional materials and techniques that embed culturally relevant and responsive pedagogy.

Instructional guides are being developed as a teacher resource to support History/Social Science Instruction at the middle and high school levels. Periodic Assessments will provide data to inform instruction and help design interventions for students. The History/Social Science Branch is committed to working with institutions of higher education to insure that teachers are provided with current content and pedagogical information.

High School Programs

High School Programs utilizes a combination of general fund, categorical monies and grant funding to support high schools in the development and implementation of programs that lead to an LAUSD high school diploma. Class offerings and graduation requirements are monitored to assure that UC/CSU approved classes are maximized in master schedules. The WASC Accreditation process for all high schools is coordinated through this office. There is an emphasis on embedding culturally relevant and responsive pedagogy into rigorous standards-based courses in every high school in the District.

The unit works closely with the Adult and Career Education Division, Beyond the Bell Program and neighboring community colleges and universities to provide college courses and career experiences for students in their own school community. Recognizing that all students learn at different rates, the Educational Options program extends opportunities to learn in a variety of alternative settings.

Secondary summer school and intersession are supported through the high school program unit. Interscholastic Athletics is coordinated through this unit, as well as the award-winning Academic Decathlon program that has produced more national champions than any other American city. JROTC is monitored and coordinated through the high school program unit. College outreach efforts through partnerships with the College Board, UCLA and USC provide valuable college learning and academic experiences for high school students. The Service Learning graduation requirement is being addressed through training and materials for high school teachers as well as developing valuable links to business and community agencies.

*Authorized Expenditures by Division**

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
20	Chief Instructional Officer, Elementary		Non-School Operating Budget			
	1000	Certificated salaries	\$0.3	\$0.9	\$0.9	\$0.8
	2000	Classified salaries	\$0.3	\$0.4	\$0.3	\$0.3
	3000	Employee benefits	\$0.2	\$0.3	\$0.3	\$0.2
	4000	Books and supplies	\$0.0	\$0.1	\$0.5	\$0.2
	5000	Other operating expense	\$0.0	\$4.2	\$1.7	\$0.2
	Non-School Operating Budget		\$0.8	\$5.9	\$3.6	\$1.7
20	Chief Instructional Officer, Elementary		Budgets Administered for Other Divisions			
	4000	Books and supplies			\$0.0	
	Budgets Administered for Other Divisions				\$0.0	
20	Chief Instructional Officer, Elementary		School Budgets Assigned To This Division			
	4000	Books and supplies	\$0.4	\$1.4	\$0.4	\$0.2
	5000	Other operating expense	\$0.6	\$0.1	\$4.4	\$4.1
	7000	Other outgo	\$0.1	\$0.1		
	School Budgets Assigned To This Division		\$1.1	\$1.5	\$4.8	\$4.3
20	Chief Instructional Officer, Elementary		Other Budget Items			
	5000	Other operating expense	\$0.2	\$0.2	\$0.0	
	Other Budget Items		\$0.2	\$0.2	\$0.0	
20	Chief Instructional Officer, Elementary		\$2.1	\$7.6	\$8.5	\$6.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
			<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
20	Chief Instructional Officer, Elementary		Nonschool Operating Budget			
	1000	Certificated Salaries	2.0	5.0	5.0	4.0
	2000	Classified Salaries	4.7	5.7	4.8	4.3
	Nonschool Operating Budget		6.7	10.7	9.8	8.3
20	Chief Instructional Officer, Elementary		6.7	10.7	9.8	8.3

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
24	Chief Instructional Officer, Secondary	Non-School Operating Budget			
	1000 Certificated salaries		\$0.7	\$1.0	\$0.9
	2000 Classified salaries		\$0.1	\$0.2	\$0.4
	3000 Employee benefits		\$0.2	\$0.3	\$0.3
	4000 Books and supplies		\$0.2	\$0.1	\$2.1
	5000 Other operating expense		\$0.0	\$0.8	\$0.3
	Non-School Operating Budget		\$1.2	\$2.4	\$4.0
24	Chief Instructional Officer, Secondary	Budgets Administered for Other Divisions			
	3000 Employee benefits				\$0.0
	Budgets Administered for Other Divisions				\$0.0
24	Chief Instructional Officer, Secondary	School Budgets Assigned To This Division			
	1000 Certificated salaries			\$0.4	\$0.5
	2000 Classified salaries			\$0.0	
	3000 Employee benefits			\$0.2	\$0.2
	4000 Books and supplies		\$18.0	\$0.6	\$0.6
	5000 Other operating expense				\$1.4
	School Budgets Assigned To This Division		\$18.0	\$1.2	\$2.7
24	Chief Instructional Officer, Secondary		\$19.2	\$3.6	\$6.7

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
24	Chief Instructional Officer, Secondary		Nonschool Operating Budget			
	1000	Certificated Salaries	0.0	5.6	8.5	7.9
	2000	Classified Salaries	0.0	2.7	3.7	6.8
	Nonschool Operating Budget		0.0	8.2	12.2	14.7
24	Chief Instructional Officer, Secondary		School Budgets Assigned to This Division			
	1000	Certificated Salaries	0.0	0.0	9.9	10.5
	2000	Classified Salaries	0.0	0.0	0.2	0.0
	School Budgets Assigned to This Division		0.0	0.0	10.2	10.5
24	Chief Instructional Officer, Secondary		0.0	8.2	22.4	25.2

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
26	Deputy Chief Instructional Officer, Secondary	Non-School Operating Budget			
1000	Certificated salaries			\$11.0	\$14.6
2000	Classified salaries			\$2.6	\$2.0
3000	Employee benefits			\$3.8	\$4.2
4000	Books and supplies			\$1.2	\$1.7
5000	Other operating expense			\$9.6	\$5.1
6000	Capital outlay			\$0.1	\$0.0
Non-School Operating Budget				\$28.2	\$27.6
26	Deputy Chief Instructional Officer, Secondary	Budgets Administered for Other Divisions			
1000	Certificated salaries				\$0.2
2000	Classified salaries				\$0.0
3000	Employee benefits				\$0.1
4000	Books and supplies			\$0.2	
7000	Other outgo			\$0.4	\$0.0
Budgets Administered for Other Divisions				\$0.6	\$0.3
26	Deputy Chief Instructional Officer, Secondary	School Budgets Assigned To This Division			
1000	Certificated salaries			\$1.8	\$2.8
2000	Classified salaries			\$0.3	\$0.3
3000	Employee benefits			\$0.5	\$0.7
4000	Books and supplies			\$13.4	\$12.6
5000	Other operating expense			\$0.8	\$0.4
School Budgets Assigned To This Division				\$16.8	\$16.7
26	Deputy Chief Instructional Officer, Secondary	Other Budget Items			
1000	Certificated salaries			\$0.3	\$0.2
2000	Classified salaries			\$0.0	\$0.1
3000	Employee benefits			\$0.1	\$0.0
4000	Books and supplies			\$0.1	\$0.1
5000	Other operating expense			\$0.3	\$0.4
Other Budget Items				\$0.8	\$0.8
26	Deputy Chief Instructional Officer, Second			\$46.3	\$45.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
26	Deputy Chief Instructional Officer, Seco	Nonschool Operating Budget				
	1000	Certificated Salaries	0.0	0.0	0.0	155.3
	2000	Classified Salaries	0.0	0.0	0.0	42.5
		Nonschool Operating Budget	0.0	0.0	0.0	197.8
26	Deputy Chief Instructional Officer, Seco	Budgets Administered for Other Divisions				
	1000	Certificated Salaries	0.0	0.0	0.0	2.0
	2000	Classified Salaries	0.0	0.0	0.0	1.0
		Budgets Administered for Other Divisions	0.0	0.0	0.0	3.0
26	Deputy Chief Instructional Officer, Seco	School Budgets Assigned to This Division				
	1000	Certificated Salaries	0.0	0.0	0.0	11.1
	2000	Classified Salaries	0.0	0.0	0.0	6.6
		School Budgets Assigned to This Division	0.0	0.0	0.0	17.7
26	Deputy Chief Instructional Officer, Seco	Other Budget Items				
	1000	Certificated Salaries	0.0	0.0	0.0	2.0
	2000	Classified Salaries	0.0	0.0	0.0	1.5
		Other Budget Items	0.0	0.0	0.0	3.5
26	Deputy Chief Instructional Officer, Secon		0.0	0.0	0.0	222.0

*Authorized Expenditures by Division**

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
79	Instructional Support Services - Elementary		Non-School Operating Budget			
	1000	Certificated salaries	\$16.0	\$7.4	\$9.1	\$7.9
	2000	Classified salaries	\$1.8	\$1.2	\$1.4	\$1.4
	3000	Employee benefits	\$4.6	\$2.4	\$2.6	\$2.2
	4000	Books and supplies	\$2.7	\$1.5	\$1.9	\$1.9
	5000	Other operating expense	\$11.6	\$10.3	\$14.2	\$8.8
	6000	Capital outlay	\$0.9	\$0.3	\$0.2	\$0.2
	7000	Other outgo	\$2.4			
	Non-School Operating Budget		\$40.0	\$23.0	\$29.4	\$22.5
79	Instructional Support Services - Elementary		Budgets Administered for Other Divisions			
	1000	Certificated salaries	\$0.8	\$0.2	\$0.3	\$2.1
	2000	Classified salaries	\$0.2			\$0.1
	3000	Employee benefits	\$0.3	\$0.1	\$0.0	\$0.5
	4000	Books and supplies	(\$0.2)		\$0.0	
	5000	Other operating expense	\$1.4			
	6000	Capital outlay	\$0.0			
	7000	Other outgo	\$1.8	\$1.3	\$3.3	\$3.2
	Budgets Administered for Other Divisions		\$4.4	\$1.5	\$3.7	\$5.8
79	Instructional Support Services - Elementary		School Budgets Assigned To This Division			
	1000	Certificated salaries	\$34.5	\$38.4	\$36.7	\$42.7
	2000	Classified salaries	\$0.0	\$0.5	\$0.0	\$0.2
	3000	Employee benefits	\$9.2	\$10.3	\$9.9	\$11.2
	4000	Books and supplies	\$55.8	\$30.0	\$76.7	\$63.4
	5000	Other operating expense	\$17.0	\$6.6	\$8.7	\$9.6
	7000	Other outgo	\$0.0	\$0.0		
	School Budgets Assigned To This Division		\$116.5	\$85.8	\$132.1	\$127.1
79	Instructional Support Services - Elementary		Other Budget Items			
	1000	Certificated salaries	\$0.0			(\$0.1)
	2000	Classified salaries	\$0.0	\$0.0	\$0.1	\$0.0
	3000	Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0
	4000	Books and supplies	(\$0.1)	\$0.6	\$0.5	\$0.1
	5000	Other operating expense	\$0.4	\$0.8	\$0.9	\$0.1
	6000	Capital outlay	\$0.0		\$0.0	\$0.0
	7000	Other outgo		\$0.4		
	Other Budget Items		\$0.5	\$1.8	\$1.5	\$0.1
79	Instructional Support Services - Elementar		\$161.3	\$112.1	\$166.7	\$155.5

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
79	Instructional Support Services - Elemen		Nonschool Operating Budget			
	1000	Certificated Salaries	127.6	75.9	83.0	73.6
	2000	Classified Salaries	40.9	24.3	28.1	28.6
	Nonschool Operating Budget		168.5	100.2	111.0	102.2
79	Instructional Support Services - Elemen		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	10.3	2.0	0.0	20.3
	2000	Classified Salaries	5.1	0.0	0.0	1.5
	Budgets Administered for Other Divisions		15.4	2.0	0.0	21.8
79	Instructional Support Services - Elemen		School Budgets Assigned to This Division			
	1000	Certificated Salaries	461.0	396.9	428.6	335.4
	2000	Classified Salaries	0.6	11.6	0.6	3.0
	School Budgets Assigned to This Division		461.5	408.5	429.2	338.5
79	Instructional Support Services - Elementa		645.4	510.7	540.2	462.5

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
73	Instructional Support Services - K12	Non-School Operating Budget			
1000	Certificated salaries	\$4.4	\$6.7	\$5.1	\$4.6
2000	Classified salaries	\$1.1	\$1.6	\$1.3	\$1.4
3000	Employee benefits	\$1.4	\$2.3	\$1.9	\$1.7
4000	Books and supplies	\$1.0	\$0.9	\$0.6	\$0.7
5000	Other operating expense	\$0.6	\$1.0	\$1.8	\$1.8
6000	Capital outlay	\$0.1	\$0.1	\$0.1	\$0.2
Non-School Operating Budget		\$8.5	\$12.5	\$10.8	\$10.3
73	Instructional Support Services - K12	Budgets Administered for Other Divisions			
1000	Certificated salaries		\$0.1		
2000	Classified salaries		\$0.1		
3000	Employee benefits		\$0.1		
4000	Books and supplies		\$0.0	\$0.0	
5000	Other operating expense	\$0.6	\$0.9		
6000	Capital outlay		\$0.0		
7000	Other outgo	\$0.5	\$0.4		\$0.1
Budgets Administered for Other Divisions		\$1.1	\$1.6	\$0.0	\$0.1
73	Instructional Support Services - K12	School Budgets Assigned To This Division			
1000	Certificated salaries	\$2.4	\$1.1	\$2.2	\$1.4
2000	Classified salaries		\$0.2	\$0.0	\$0.1
3000	Employee benefits	\$0.5	\$0.3	\$0.3	\$0.2
4000	Books and supplies	\$6.1	\$15.1	\$20.0	\$9.9
5000	Other operating expense	\$9.2	\$2.1	\$0.1	\$0.0
6000	Capital outlay		\$0.0	\$1.5	\$31.7
School Budgets Assigned To This Division		\$18.2	\$18.9	\$24.1	\$43.2
73	Instructional Support Services - K12	Other Budget Items			
2000	Classified salaries	\$0.0		\$0.2	\$0.1
3000	Employee benefits	\$0.0		\$0.1	\$0.1
4000	Books and supplies	\$0.1	\$0.1	\$0.2	
5000	Other operating expense	\$0.0	\$0.0	\$0.5	\$0.2
7000	Other outgo	\$4.3	\$1.7		
Other Budget Items		\$4.4	\$1.8	\$0.9	\$0.4
73	Instructional Support Services - K12	\$32.2	\$34.8	\$35.9	\$54.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
73	Instructional Support Services - K12		Nonschool Operating Budget			
	1000	Certificated Salaries	54.0	61.0	54.1	45.9
	2000	Classified Salaries	18.8	30.8	31.3	30.4
	Nonschool Operating Budget		72.8	91.9	85.4	76.3
73	Instructional Support Services - K12		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	1.0	0.0	0.0
	2000	Classified Salaries	0.0	3.0	0.0	0.0
	Budgets Administered for Other Divisions		0.0	4.0	0.0	0.0
73	Instructional Support Services - K12		School Budgets Assigned to This Division			
	1000	Certificated Salaries	19.1	25.4	18.2	1.7
	2000	Classified Salaries	0.0	5.2	1.2	2.5
	School Budgets Assigned to This Division		19.1	30.7	19.4	4.2
73	Instructional Support Services - K12		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	3.0
	Other Budget Items		0.0	0.0	0.0	3.0
73	Instructional Support Services - K12		91.8	126.5	104.8	83.5

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
75	Instructional Support Services - Secondary	Non-School Operating Budget			
1000	Certificated salaries	\$5.6	\$7.2	\$1.2	\$1.3
2000	Classified salaries	\$3.0	\$2.8	\$0.4	\$0.4
3000	Employee benefits	\$2.3	\$3.0	\$0.5	\$0.5
4000	Books and supplies	\$2.8	\$1.9	\$1.3	\$0.7
5000	Other operating expense	\$11.4	\$11.3	\$1.4	\$0.5
6000	Capital outlay	\$2.3	\$0.2	\$0.1	\$0.0
Non-School Operating Budget		\$27.3	\$26.5	\$5.0	\$3.5
75	Instructional Support Services - Secondary	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.3	\$0.3		
2000	Classified salaries	\$0.0			
3000	Employee benefits	\$0.1	\$0.1		
4000	Books and supplies	\$0.0	\$0.0	\$0.0	
5000	Other operating expense	\$0.1	\$0.4	\$0.2	\$0.1
6000	Capital outlay	\$0.5	\$0.4	\$0.6	\$0.4
7000	Other outgo	\$0.9	\$3.4		\$0.0
Budgets Administered for Other Divisions		\$1.9	\$4.5	\$0.8	\$0.6
75	Instructional Support Services - Secondary	School Budgets Assigned To This Division			
1000	Certificated salaries	\$4.5	\$3.5	\$7.3	\$3.6
2000	Classified salaries	\$0.6	\$0.8	\$0.3	\$0.1
3000	Employee benefits	\$1.9	\$1.2	\$2.3	\$1.1
4000	Books and supplies	\$7.9	\$23.5	\$0.2	\$5.5
5000	Other operating expense	\$1.9	\$5.7	\$2.2	\$1.9
6000	Capital outlay	\$0.4	\$0.4	\$0.8	
7000	Other outgo	\$0.1	\$1.4		
School Budgets Assigned To This Division		\$17.3	\$36.4	\$13.2	\$12.2
75	Instructional Support Services - Secondary	Other Budget Items			
1000	Certificated salaries	\$0.5	\$0.5		
2000	Classified salaries	\$0.1	\$0.1		\$0.0
3000	Employee benefits	\$0.2	\$0.2		\$0.0
4000	Books and supplies	\$1.0	\$0.2		\$0.0
5000	Other operating expense	\$0.1	\$0.2		\$0.6
6000	Capital outlay	\$0.5	\$1.1	\$3.4	\$0.6
7000	Other outgo	\$0.0	\$0.0		
Other Budget Items		\$2.3	\$2.3	\$3.4	\$1.3
75	Instructional Support Services - Secondary	\$48.8	\$69.7	\$22.4	\$17.5

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
75	Instructional Support Services - Second		Nonschool Operating Budget			
	1000	Certificated Salaries	71.5	79.7	121.0	12.0
	2000	Classified Salaries	67.1	63.3	67.0	7.8
	Nonschool Operating Budget		138.6	143.0	188.1	19.8
75	Instructional Support Services - Second		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	4.2	3.0	0.0	0.0
	2000	Classified Salaries	1.0	0.0	0.0	0.0
	Budgets Administered for Other Divisions		5.2	3.0	0.0	0.0
75	Instructional Support Services - Second		School Budgets Assigned to This Division			
	1000	Certificated Salaries	87.7	60.2	145.9	58.5
	2000	Classified Salaries	17.0	15.8	17.4	1.8
	School Budgets Assigned to This Division		104.7	76.0	163.2	60.3
75	Instructional Support Services - Secondar		248.5	222.0	351.3	80.1

OFFICE OF THE CHIEF OPERATING OFFICER

MISSION:

The mission of the Office of the Chief Operating Officer is to provide service and assistance to schools, students, parents and staff through the effective management of resources in the areas of Business, Crisis Counseling, Environmental Health and Safety, Human Resources, Partnerships, School Police, Risk Management and Youth Relations.



FUNCTIONS:

- Provide timely support and responses to schools by re-establishing closer ties between Local Districts and central district staff.
- Create and sustain a safe and trusting environment in which resources are maximized to provide an appropriate learning environment for all students, staff and parents.
- Accomplish the mission statement in support of the Superintendent's Strategic Plan and Guiding Principles.

MAJOR GOALS:

- Improve communication with schools, offices, employees and the public by following proper protocols and channels.
- Ensure that the operations team meets the instructional needs of schools to ensure credibility for the central district in the eyes of principals and school staff.
- Create and sustain a safe and trusting environment in which resources are managed **cost-**effectively to provide an appropriate learning environment to support all students, staff, and parents.
- Focus on client and customer service by providing courteous and responsive support to the District's educational mission and school staff.
- Commitment to accomplish the mission statement in support of the Superintendent's Strategic Plan and Board Policies.

OFFICE OF THE CHIEF OPERATING OFFICER (cont'd)

- Provide on-time support and responses to schools by re-establishing closer ties between school sites, Local Districts and central district staff, working with administrative organizations.
- Develop realistic objective measures to support accountability in operational functions.
- Provide management oversight for the business, food service, transportation, security, safety, personnel, and risk management operations.
- Provide outstanding delivery of services and measurable outcomes with transparency, sustainability, and alignment to the Board and Superintendent's strategic plan and guiding principles.
- Implement and communicate programs with organization and proper planning to reduce or eliminate unnecessary barriers for schools and to reduce paperwork and tasks for school administrators.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
25	Chief Operating Officer	Non-School Operating Budget			
1000	Certificated salaries	\$0.6	\$1.0	\$1.0	\$1.3
2000	Classified salaries	\$0.7	\$0.3	\$0.3	\$0.6
3000	Employee benefits	\$0.3	\$0.4	\$0.4	\$0.4
4000	Books and supplies	\$1.1	\$1.0	\$1.7	\$1.1
5000	Other operating expense	\$5.2	\$0.7	\$0.8	\$0.4
6000	Capital outlay		\$0.0		
Non-School Operating Budget		\$7.9	\$3.4	\$4.2	\$3.8
25	Chief Operating Officer	Budgets Administered for Other Divisions			
4000	Books and supplies			\$0.0	
7000	Other outgo		\$0.0		\$0.0
Budgets Administered for Other Divisions			\$0.0	\$0.0	\$0.0
25	Chief Operating Officer	School Budgets Assigned To This Division			
1000	Certificated salaries		\$0.3	\$1.0	
2000	Classified salaries	\$0.3	\$0.6	\$0.6	\$0.5
3000	Employee benefits	\$0.1	\$0.5	\$0.5	\$0.2
4000	Books and supplies	\$0.0	\$0.1	\$0.0	\$0.0
School Budgets Assigned To This Division		\$0.4	\$1.4	\$2.2	\$0.7
25	Chief Operating Officer	Other Budget Items			
2000	Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0
4000	Books and supplies	\$0.0	\$0.0	\$0.0	\$0.0
5000	Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
Other Budget Items		\$0.1	\$0.1	\$0.1	\$0.1
25	Chief Operating Officer	\$8.4	\$4.9	\$6.5	\$4.7

*All Funds except Job Cost and Charter Schools

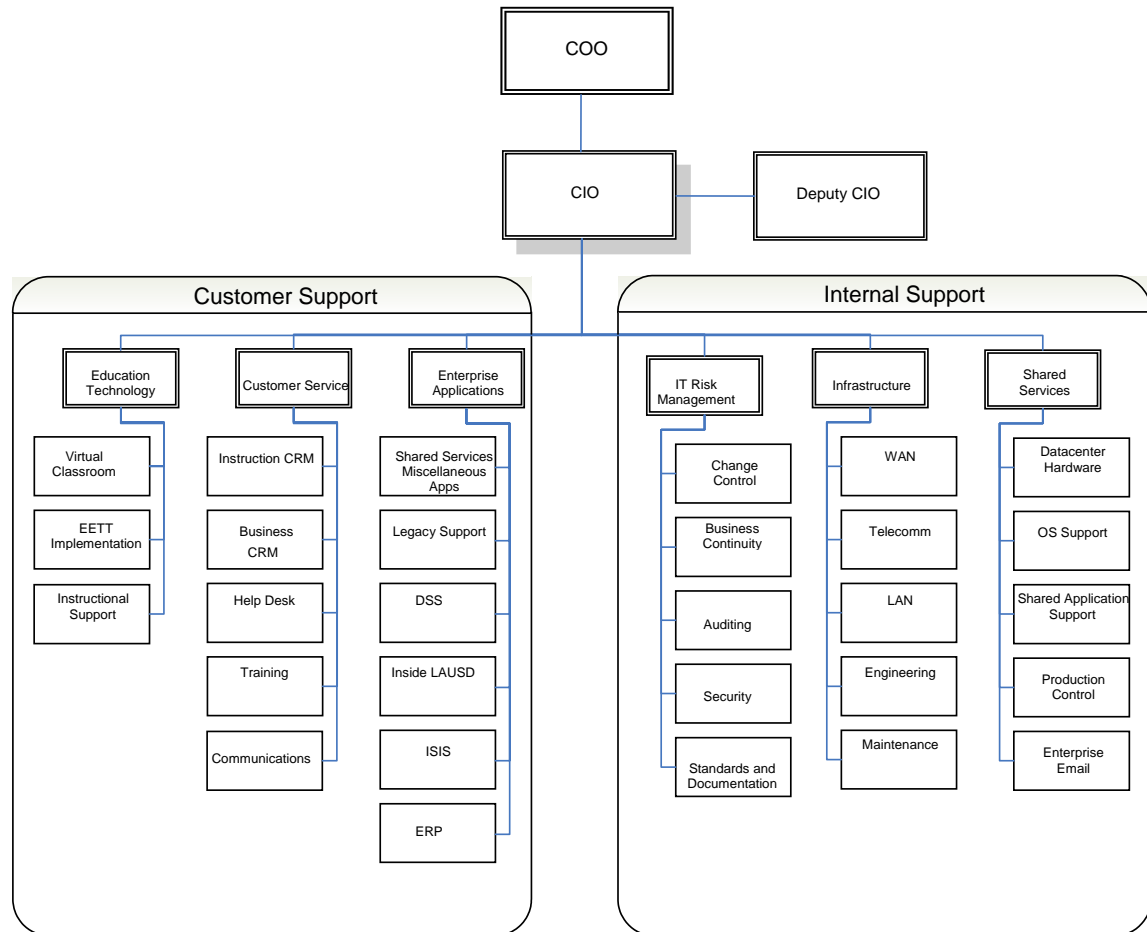
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
25	Chief Operating Officer	Nonschool Operating Budget				
	1000 Certificated Salaries		7.7	9.3	8.3	8.3
	2000 Classified Salaries		7.9	6.1	5.0	7.0
	Nonschool Operating Budget		15.6	15.4	13.3	15.3
25	Chief Operating Officer	School Budgets Assigned to This Division				
	1000 Certificated Salaries		0.0	5.6	0.0	0.0
	2000 Classified Salaries		8.0	16.0	17.0	13.0
	School Budgets Assigned to This Division		8.0	21.6	17.0	13.0
25	Chief Operating Officer	Other Budget Items				
	2000 Classified Salaries		0.0	0.0	0.0	1.0
	Other Budget Items		0.0	0.0	0.0	1.0
25	Chief Operating Officer		23.6	37.0	30.3	29.3

INFORMATION TECHNOLOGY

MISSION:

To collaborate with schools and offices to identify, implement and maintain information solutions that enhance their efficiency and effectiveness in achieving their goals, while assuring the availability, timeliness, and integrity of information used for decision-making and reporting.



FUNCTIONS:

- Plans, develops, implements and maintains Information Technology (IT) systems to provide timely and accurate student, human resource and financial information to facilitate informed decision making at all levels
- Provides technical, administrative, and instructional support to schools and instructional offices to promote the effective integration of technology into the instructional program
- Installs, upgrades, and maintains computer network, public address, and telecommunications infrastructures to facilitate effective and efficient communications within the District and with the District's business partners and community stakeholders
- Provides training and customer support for IT systems and services to empower employees to operate efficiently, communicate effectively, and promote the instructional mission
- Leverages external Federal, State, Local and private IT funding (such as Federal E-rate funding) to provide the most effective educational IT infrastructure possible, while minimizing general fund expenditures for central IT support

INFORMATION TECHNOLOGY (cont'd)

MAJOR GOALS:

- Develops and maintains hardware, software, and process standards to assure efficient IT operations, compliance with District policies, and compliance with legislation, regulation, and external oversight as appropriate
- Implement and support the Phase 2 (Human Resource/Payroll) and Phase 3 (Procurement) releases of the Business Tools for Schools (BTS) system, in order to radically improve the efficiency of District operations and provide better data for decision makers and stakeholders at all levels.
- Implement and support the Phase 2 (enrollment, counseling, discipline and assessment) release of the Integrated Student Information System (ISIS), and expand its use to all secondary schools to provide more timely and accurate student information to District personnel
- Implement a new document imaging system to improve the efficiency of accounts payable processes, and improve District performance in providing timely payment to business partners
- Upgrade District food service applications to provide more accurate data regarding Federal meal eligibility to maximize funding tied to District-wide eligibility levels
- Train Information Technology personnel supporting legacy systems and applications to transition to supporting new enterprise information systems
- Implement the Business Continuity plan to assure that vital information systems are available to District decision makers in a timely manner following a local or wide-spread emergency
- Expand the tools, training, and guidance provided to school principals to assure that information technology more effectively supports the instructional mission
- Establish a more formal, collaborative relationship with user groups to enhance the effectiveness of existing technology deployments
- Determine the strategic direction for future technology initiatives

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
06	Information Technology Division	Non-School Operating Budget			
1000	Certificated salaries	\$3.4	\$4.3	\$4.6	\$4.4
2000	Classified salaries	\$27.4	\$28.9	\$31.1	\$27.8
3000	Employee benefits	\$11.7	\$14.0	\$14.6	\$12.4
4000	Books and supplies	\$5.7	\$4.5	\$7.3	\$2.6
5000	Other operating expense	\$23.6	\$32.5	\$36.2	\$43.3
6000	Capital outlay	\$7.3	\$3.2	\$16.4	\$1.6
Non-School Operating Budget		\$79.0	\$87.3	\$110.3	\$92.2
06	Information Technology Division	Budgets Administered for Other Divisions			
2000	Classified salaries				\$2.6
3000	Employee benefits		\$0.2	\$0.4	\$1.1
4000	Books and supplies	\$3.8	\$2.7	\$1.3	\$0.1
5000	Other operating expense	\$6.7	\$4.2	\$4.1	\$3.9
6000	Capital outlay	\$0.4	\$3.1	\$2.5	\$2.1
7000	Other outgo	\$1.4	\$0.3		\$0.2
Budgets Administered for Other Divisions		\$12.3	\$10.5	\$8.3	\$10.0
06	Information Technology Division	School Budgets Assigned To This Division			
1000	Certificated salaries				\$0.0
2000	Classified salaries	\$0.5	\$0.5	\$0.3	
3000	Employee benefits	\$0.2	\$0.1	\$0.0	\$0.0
4000	Books and supplies	\$18.6	\$13.1	\$2.5	\$0.4
5000	Other operating expense	\$24.3	\$17.7	\$13.9	\$18.1
6000	Capital outlay	\$67.9	\$107.8	\$213.2	\$464.5
School Budgets Assigned To This Division		\$111.6	\$139.1	\$230.0	\$483.1
06	Information Technology Division	Other Budget Items			
1000	Certificated salaries	\$0.3	\$1.0	\$1.4	\$1.2
2000	Classified salaries	\$4.4	\$6.3	\$10.6	\$13.2
3000	Employee benefits	\$1.5	\$2.7	\$4.5	\$5.5
4000	Books and supplies	(\$4.3)	\$0.0	(\$11.0)	\$2.5
5000	Other operating expense	\$8.9	\$30.0	\$40.5	\$27.2
6000	Capital outlay	\$71.8	\$0.5	\$3.8	\$0.2
7000	Other outgo		\$0.1		
Other Budget Items		\$82.6	\$40.6	\$49.9	\$49.8
06	Information Technology Division	\$285.4	\$277.5	\$398.5	\$635.1

*All Funds except Job Cost and Charter Schools

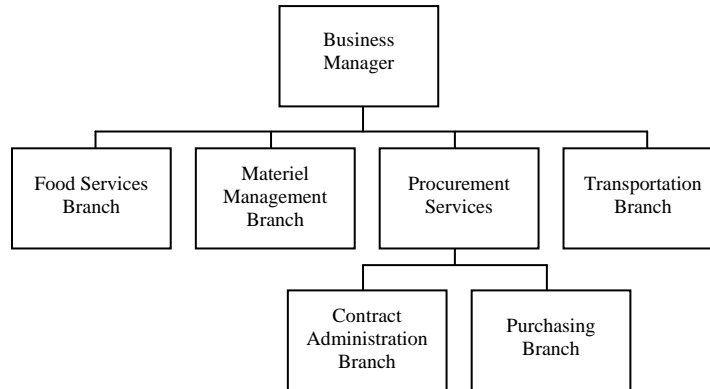
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
06	Information Technology Division		Nonschool Operating Budget			
	1000	Certificated Salaries	43.5	46.5	53.0	48.0
	2000	Classified Salaries	554.4	561.9	596.1	545.0
	Nonschool Operating Budget		597.9	608.4	649.1	593.0
06	Information Technology Division		Budgets Administered for Other Divisions			
	2000	Classified Salaries	0.0	0.0	0.0	44.4
	Budgets Administered for Other Divisions		0.0	0.0	0.0	44.4
06	Information Technology Division		School Budgets Assigned to This Division			
	2000	Classified Salaries	9.9	9.4	6.0	2.0
	School Budgets Assigned to This Division		9.9	9.4	6.0	2.0
06	Information Technology Division		Other Budget Items			
	1000	Certificated Salaries	0.0	0.0	0.0	10.5
	2000	Classified Salaries	0.0	0.0	0.0	197.9
	Other Budget Items		0.0	0.0	0.0	208.5
06	Information Technology Division		607.8	617.8	655.0	847.9

BUSINESS SERVICES

MISSION:

We deliver cost-effective business services that support the educational community.



FUNCTIONS:

Food Services

- Manage the National School Breakfast and Lunch Programs, Child Care Feeding Programs and After School Snack Programs in the schools.
- Sponsor the Summer Food Service Program and Saturday meals at 228 schools.

Material Management

- Maintain inventories of supplies and equipment, maintenance, and food materials at District operated warehouse facilities.
- Administer mail, salvage, and rubbish operations for the District's schools and offices.

Procurement Services

- Oversee the administration of all professional services and other contracts to ensure the District's interests are protected.
- Administer the District's Procurement Card Program, textbook management services program, and non-stock buying function.

Transportation

- Provide home-to-school and school-to-school busing services for approximately 70,000 students every day on over 2,100 routes.
- Provide other types of bus trips such as field trips, late activities, and athletics.
- Maintain District vehicle fleet.

BUSINESS SERVICES (cont'd)

MAJOR GOALS:

- Implement strategies to reduce absenteeism, vacancies and workers' compensation claims for all employees of the division

Food Services

- Develop and standardize systems to consistently calculate accurate labor, food and supply costs in order to reduce expenditures where feasible
- Increase local revenue for Food Services Programs
- All required Food Services staff will be ServSafe or equivalent certified
- Continue to analyze food service participation rates and implement new strategies to increase
- Increase collaboration with principals regarding improvement of cafeteria operations
- Review Newman Nutrition Center operations and satellite kitchen programs in order to increase participation rate at satellite kitchens

Materiel Management

- Maintain warehouse pricing at least 35% below retail and 30% below governmental contract pricing
- Maintain Reprographic pricing at least 10% below competitors

Procurement Services

- Further increase District cost savings through competitive procurements for professional services and non-stock items
- Reduce contract processing time by working more closely with contract sponsors

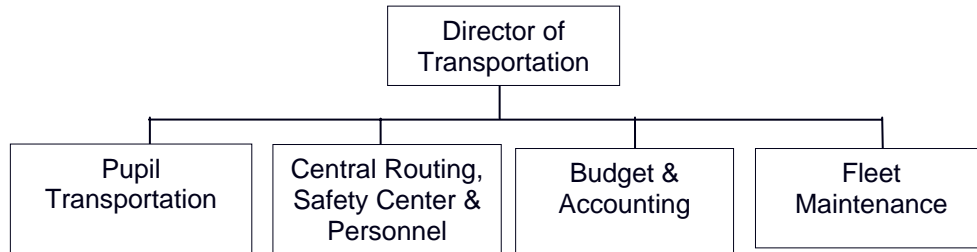
Transportation

- Continue to modernize bus fleet, thus improving safety and reducing emissions
- Conduct outreach activities to Local Districts, principals, students, parents, collective bargaining units, and all other stakeholders in order to work collaboratively and make improvements where needed

TRANSPORTATION

MISSION:

To support the educational process by providing safe, dependable, efficient and cost-effective transportation



FUNCTIONS:

- Provide home-to-school transportation for special programs students. Special programs include integration, special education, and other transportation programs
- Process requests, schedule buses, and track expenditures for curricular and other bus trips
- Operate five major garage facilities required to service approximately 2,900 District-owned buses, trucks, autos, vans and specialized equipment
- Respond to emergencies, including accidents, and resolve problems and complaints from parents, school administrators and the public
- Provide a continuous program for the training of bus drivers that exceeds the requirements mandated by California law
- Operate the largest Compressed Natural Gas (CNG) school bus fleet in California, with over 90 CNG buses

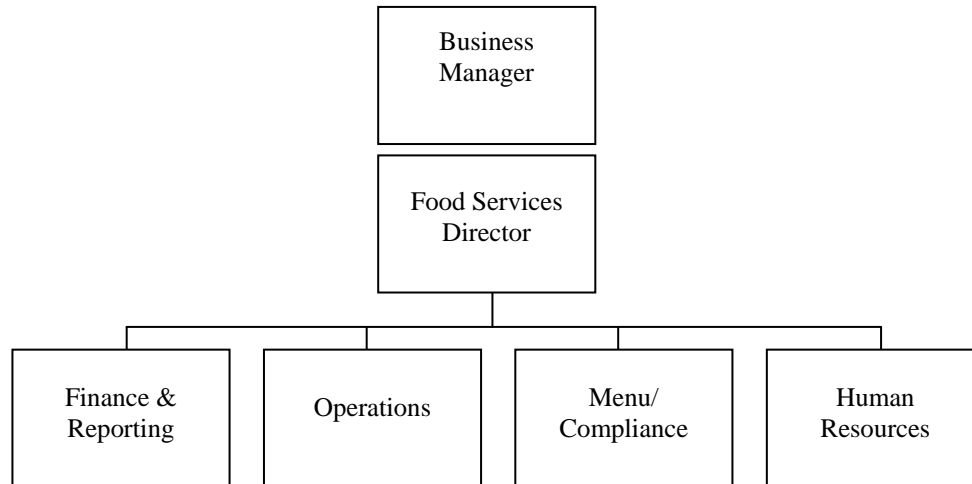
MAJOR GOALS:

- Fully implement bus replacement program in order to ensure timely replacement of old, obsolete buses
- 100% on-time arrival of school buses to pick up and drop off students at school
- Reconfigure organization to provide for a single point of contact for all school inquiries regarding transportation

FOOD SERVICES BRANCH - SCHOOL CAFETERIA OPERATIONS

MISSION:

Nourishing children to achieve excellence



FUNCTIONS:

- To provide breakfast, lunch and snacks, and a la carte service to students
- To provide and support nutrition education programs in District schools
- To provide adult meal service at schools

MAJOR GOALS:

- To operate school cafeterias within available federal, state and local income in accordance with sound business practices
- To maximize nutritional value of meals while maximizing student participation in school meal programs
- To provide a comfortable, pleasant and safe environment for students during breakfast, lunch and break periods
- To provide adequate and successful training of incoming, new and current employees that will lead to successful employee development and enriched working environments

STRATEGIC PRIORITY GOALS:

- Implement the Labor Optimization Policy by July 1, 2007
- Reduce the Vacancy Rate among Cafeteria Positions
- Fully Implement Technology Tools

FOOD SERVICES BRANCH - SCHOOL CAFETERIA OPERATIONS (cont'd)

- Adopt Multiple Lunch Periods in Secondary Schools
- Improve Financial Management and Budget Controls
- Adopt a New Organizational Structure
- Improve Facility Layouts and Service Lines

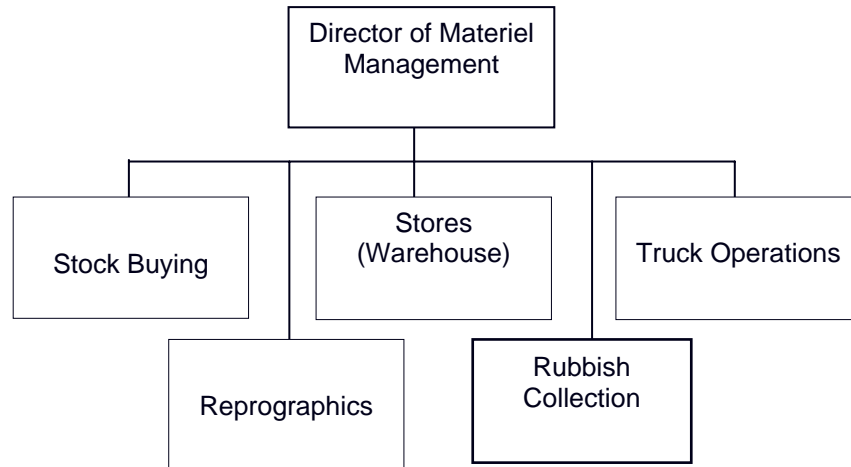
PERFORMANCE INDICATORS:

- Increase average daily meal participation at the secondary level to 45% of average daily attendance
- Reduce labor costs to approximately 40% of revenue
- Reduce food costs to approximately 40% of revenue

MATERIEL MANAGEMENT

MISSION:

Supporting education with quality products and services



FUNCTIONS:

- Maintain a Supply and Equipment (General Stores) and a Maintenance Warehouse
- Deliver supplies and equipment to schools and offices
- Maintain a Foods Warehouse (Cafeteria Stores) for grocery, cafeteria supplies and produce. Deliver food, produce, meat and cafeteria supplies to schools
- Distribute student testing and other instructional materials
- Acquire goods and services at the lowest price utilizing a competitive bid process
- Assess and determine items to stock and prepare an annual catalog
- Prepare specifications for supplies and equipment to ensure compliance with applicable laws concerning safety regulations and toxicity of certain products
- Conduct surveys to ensure competitive pricing of LAUSD warehouse items
- Monitor changes in the procurement industry and implement technological innovations (i.e., E-commerce) that streamline existing District purchasing processes
- Pick up and receive salvage equipment, and determine appropriate disposition
- Sort, process and deliver inter-office and U.S. mail to schools and offices

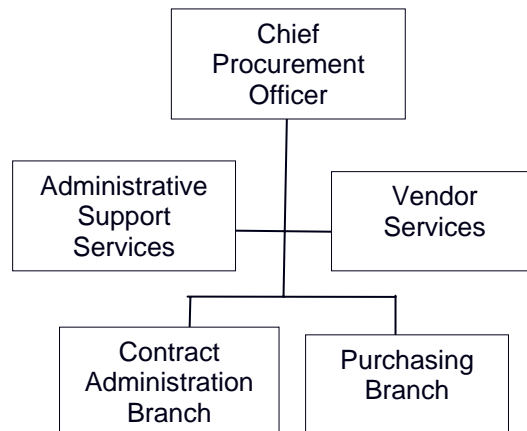
MATERIEL MANAGEMENT (cont'd)

- Provide contract administration for the collection of rubbish and recyclable materials from schools and offices, and ensure delivery of rubbish to landfills or transfer stations and the delivery of recyclable materials to processing plants

MAJOR GOALS:

- Maintain lower pricing of warehouse items of at least 35% compared to retail prices and 30% compared to governmental contract pricing
- Increase the number of new and repeat customers for Reprographics by 2%
- Improve efficiency of truck operations in order to reduce operating expenses by 2% over the prior year
- Increase salvage and E-waste revenue to at least 50% of salvage operation budget
- Develop full service copy-to-mail program to streamline Reprographic and Mail operations and improve service to schools and offices

PROCUREMENT SERVICES



FUNCTIONS:

- Administer the purchase, lease and rental of all goods and services (with the exception of land and construction capital program)
- Prepare and execute District contracts
- Provide contract administration services to District schools and offices in the development, procurement, negotiation, and execution of contracts for professional services and technology
- Acquire goods and services utilizing a competitive bid process
- Provide technical oversight in the procurement of textbooks and other instructional materials. Establish policies and procedures for the control of textbook inventory
- Administer the District's Procurement Card (P-Card) program
- Provide technical procurement support to the Local Districts through Purchasing Services Coordinators
- Prepare solicitations for supplies, equipment, and services to ensure compliance with applicable laws concerning safety and toxicity of certain products
- Assist District schools and offices with the preparation, execution, and review of contracts for general services, transportation, healthy beverages, supplies and equipment
- Oversee conference attendance, non-District facilities leasing, and the Small Business Enterprise (SBE) Program

PROCUREMENT SERVICES (cont'd)

MAJOR GOALS:

- Increase cost savings realized on District procurements of non-stock items by 10% due to increased competition
- Increase the number of master contracts in order to provide quick access to a variety of products and services for District schools and offices
- Update and consolidate Procurement policies and procedures for consistency and easy access
- Reduce processing time for contracts at all dollar thresholds and for requisitions for non-stock items

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36	Business Services	Non-School Operating Budget			
2000	Classified salaries	\$23.2	\$24.2	\$24.2	\$27.6
3000	Employee benefits	\$10.3	\$11.3	\$11.4	\$11.2
4000	Books and supplies	\$0.9	\$0.9	\$0.9	\$1.6
5000	Other operating expense	\$6.0	\$6.0	\$5.4	\$5.3
6000	Capital outlay	\$0.6	\$1.0	\$1.9	\$0.8
Non-School Operating Budget		\$41.1	\$43.4	\$43.8	\$46.5
36	Business Services	Budgets Administered for Other Divisions			
2000	Classified salaries	\$3.2	\$3.5	\$3.5	\$15.8
3000	Employee benefits	\$2.6	\$3.1	\$1.6	\$4.7
4000	Books and supplies	\$2.6	\$3.4	\$7.8	\$12.8
5000	Other operating expense	\$1.1	\$5.0	\$2.6	\$12.4
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
7000	Other outgo	\$0.0	\$0.0		
Budgets Administered for Other Divisions		\$9.6	\$15.1	\$15.4	\$45.7
36	Business Services	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.2	\$0.2		
2000	Classified salaries	\$75.6	\$66.1	\$65.3	\$114.1
3000	Employee benefits	\$28.5	\$33.0	\$27.5	\$86.0
4000	Books and supplies	\$129.8	\$143.3	\$153.2	\$117.5
5000	Other operating expense	\$84.7	\$71.8	\$72.9	\$63.9
6000	Capital outlay	\$5.9	\$4.4	\$34.1	\$28.0
7000	Other outgo		\$0.0		
School Budgets Assigned To This Division		\$324.8	\$318.8	\$353.0	\$409.5
36	Business Services	Budgets Administered for Districtwide			
3000	Employee benefits	\$645.1	\$659.0		
5000	Other operating expense	\$693.9	\$747.4		
7000	Other outgo	\$2.8	\$1.5		
Budgets Administered for Districtwide		\$1,341.9	\$1,407.9		
36	Business Services	Other Budget Items			
2000	Classified salaries	\$0.1	\$0.1	\$0.1	\$1.8
3000	Employee benefits	\$0.0	\$0.0	\$0.0	\$4.5
4000	Books and supplies	\$0.2	\$0.2	\$0.1	\$8.0
5000	Other operating expense	\$0.0			\$0.8
6000	Capital outlay	\$0.4	\$3.6	\$9.8	\$11.0
Other Budget Items		\$0.8	\$3.9	\$10.0	\$26.1

*Authorized Expenditures by Division**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36 Business Services	\$1,718.1	\$1,789.0	\$422.2	\$527.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36	Business Services	Nonschool Operating Budget			
	2000 Classified Salaries	870.2	887.8	889.5	833.6
	Nonschool Operating Budget	870.2	887.8	889.5	833.6
36	Business Services	Budgets Administered for Other Divisions			
	2000 Classified Salaries	58.3	62.4	62.6	0.0
	Budgets Administered for Other Divisions	58.3	62.4	62.6	0.0
36	Business Services	School Budgets Assigned to This Division			
	2000 Classified Salaries	1,792.7	1,548.2	1,523.4	3,991.4
	School Budgets Assigned to This Division	1,792.7	1,548.2	1,523.4	3,991.4
36	Business Services	Other Budget Items			
	2000 Classified Salaries	0.0	0.0	0.0	248.8
	Other Budget Items	0.0	0.0	0.0	248.8
36	Business Services	2,721.2	2,498.5	2,475.5	5,073.8

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36	Business Services		
	Central Office		
	Non-School Operating Budget		
2000	Classified salaries	\$0.6	\$0.6
3000	Employee benefits	\$0.2	\$0.2
4000	Books and supplies	\$0.0	\$0.0
5000	Other operating expense	\$0.2	\$0.1
6000	Capital outlay	\$0.0	\$0.0
Non-School Operating Budget		\$1.0	\$1.1
	Central Office		
	Budgets Administered for Other Divisions		
4000	Books and supplies	\$0.0	
Budgets Administered for Other Divisions		\$0.0	
	Central Office		
	School Budgets Assigned To This Division		
4000	Books and supplies	\$0.0	
6000	Capital outlay	\$1.4	\$2.8
School Budgets Assigned To This Division		\$1.4	\$2.8
Central Office		\$2.4	\$3.9

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36 Business Services			
Transportation Branch		Non-School Operating Budget	
2000	Classified salaries	\$6.9	\$8.5
3000	Employee benefits	\$3.2	\$2.9
4000	Books and supplies	\$0.2	\$0.2
5000	Other operating expense	\$0.1	\$0.1
6000	Capital outlay	\$1.9	\$0.7
Non-School Operating Budget		\$12.2	\$12.5
Transportation Branch		Budgets Administered for Other Divisions	
2000	Classified salaries	\$3.1	\$13.8
3000	Employee benefits	\$1.4	\$4.2
4000	Books and supplies	\$7.8	\$5.6
5000	Other operating expense	\$1.0	\$2.0
6000	Capital outlay	\$0.0	\$0.0
Budgets Administered for Other Divisions		\$13.3	\$25.6
Transportation Branch		School Budgets Assigned To This Division	
2000	Classified salaries	\$61.0	\$48.5
3000	Employee benefits	\$26.0	\$22.3
4000	Books and supplies	\$12.5	\$9.8
5000	Other operating expense	\$64.3	\$63.9
6000	Capital outlay	\$25.1	\$25.1
School Budgets Assigned To This Division		\$189.0	\$169.5
Transportation Branch		Other Budget Items	
2000	Classified salaries	\$0.1	\$0.8
3000	Employee benefits	\$0.0	\$0.2
4000	Books and supplies	\$0.0	\$0.3
6000	Capital outlay	\$9.8	\$3.3
Other Budget Items		\$10.0	\$4.6
Transportation Branch		\$224.5	\$212.2

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36 Business Services			
Food Services Branch		Non-School Operating Budget	
2000	Classified salaries	\$10.6	\$13.3
3000	Employee benefits	\$5.1	\$5.8
4000	Books and supplies	\$0.7	\$1.1
5000	Other operating expense	\$0.6	\$0.5
Non-School Operating Budget		\$16.9	\$20.6
Food Services Branch		Budgets Administered for Other Divisions	
2000	Classified salaries		\$0.4
3000	Employee benefits		\$0.1
4000	Books and supplies		\$7.2
5000	Other operating expense	\$0.0	\$0.4
Budgets Administered for Other Divisions		\$0.0	\$8.1
Food Services Branch		School Budgets Assigned To This Division	
2000	Classified salaries	\$2.0	\$65.7
3000	Employee benefits	\$0.7	\$63.8
4000	Books and supplies	\$138.3	\$107.7
5000	Other operating expense	\$0.9	\$0.0
6000	Capital outlay	\$7.2	
School Budgets Assigned To This Division		\$149.0	\$237.1
Food Services Branch		Other Budget Items	
2000	Classified salaries		\$0.3
3000	Employee benefits		\$3.9
4000	Books and supplies	\$0.1	\$7.6
5000	Other operating expense		\$0.5
6000	Capital outlay		\$7.3
Other Budget Items		\$0.1	\$19.6
Food Services Branch		\$166.0	\$285.4

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36 Business Services			
Materiel Management Branch		Non-School Operating Budget	
2000	Classified salaries	\$1.2	\$1.0
3000	Employee benefits	\$0.6	\$0.5
4000	Books and supplies	\$0.0	\$0.3
5000	Other operating expense	\$4.3	\$4.2
Non-School Operating Budget		\$6.1	\$5.9
Materiel Management Branch		Budgets Administered for Other Divisions	
2000	Classified salaries	\$0.2	\$1.6
3000	Employee benefits	\$0.1	\$0.5
5000	Other operating expense	\$1.5	\$10.0
Budgets Administered for Other Divisions		\$1.8	\$12.0
Materiel Management Branch		School Budgets Assigned To This Division	
2000	Classified salaries	\$2.4	
3000	Employee benefits	\$0.7	
4000	Books and supplies	\$0.1	\$0.0
5000	Other operating expense	\$7.7	
6000	Capital outlay	\$0.4	
School Budgets Assigned To This Division		\$11.3	\$0.0
Materiel Management Branch		Other Budget Items	
2000	Classified salaries		\$0.8
3000	Employee benefits		\$0.3
4000	Books and supplies		\$0.1
5000	Other operating expense		\$0.3
6000	Capital outlay		\$0.4
Other Budget Items			\$1.9
Materiel Management Branch		\$19.2	\$19.8

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
36 Business Services			
Procurement Services Group	Non-School Operating Budget		
2000 Classified salaries		\$4.9	\$4.2
3000 Employee benefits		\$2.2	\$1.8
4000 Books and supplies		\$0.1	\$0.1
5000 Other operating expense		\$0.2	\$0.4
6000 Capital outlay		\$0.0	
Non-School Operating Budget		\$7.5	\$6.4
Procurement Services Group	Budgets Administered for Other Divisions		
2000 Classified salaries		\$0.2	
3000 Employee benefits		\$0.1	
Budgets Administered for Other Divisions		\$0.3	
Procurement Services Group	School Budgets Assigned To This Division		
4000 Books and supplies		\$2.3	\$0.0
School Budgets Assigned To This Division		\$2.3	\$0.0
Procurement Services Group		\$10.0	\$6.4

*All Funds except Job Cost and Charter Schools

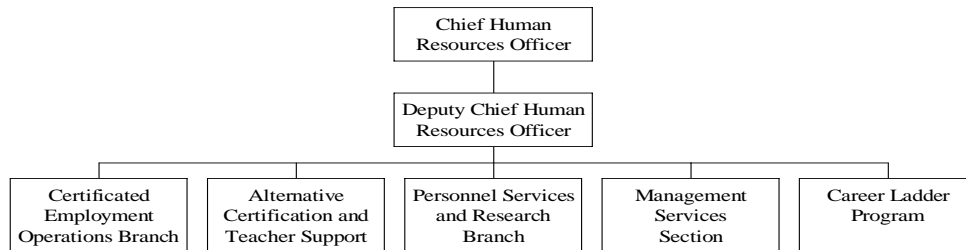
*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>	<i>2006-07</i>	<i>2007-08</i>
	<i>Final Budget</i>	<i>Final Budget</i>
36 Business Services	\$422.2	\$527.9

HUMAN RESOURCES

MISSION:

To provide quality services, to recruit, select, and retain the most qualified staff who will effectively and efficiently educate, support and serve as positive role models for our diverse student population.



FUNCTIONS:

- Develops policies related to the operations of the Human Resources Division.
- Administers all activities related to the recruitment, selection, assignment and compensation of certificated employees.
- Provides technical resource in all areas related to certificated and unclassified personnel matters and support for certificated negotiations.
- Coordinates employee medical clearance processes, discipline, demotion, and dismissal transactions for employees.
- Administers a comprehensive teacher training and support program.

MAJOR GOALS:

- Continue to increase the number of newly-hired credentialed teachers in under-performing schools, especially in the critical skill areas of math, science and special education.
- Continue to decrease number of provisionally contracted teachers by enrollment in an intern program, or completion of other credential program.
- Continue to improve employment processes, procedures, and practices through enhanced technology and staff development.
- Expand technology uses to improve service to customers and strengthen data resources.

HUMAN RESOURCES (cont'd)

TEACHER DEMOGRAPHICS FOR 2001-02 through 2006-07

	2001-02		2002-03		2003-04		2004-05		2005-06		2006-07	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Credentialed / District & University Interns	28,651	77	30,026	83	33,624	94	34,423	98	33,990	98	33,042	98
Provisional	8,572	23	6,231	17	2,246	6	677	2	620	2	724	2
TOTAL	37,223	100	36,257	100	35,870	100	35,100	100	34,610	100	33,766	100

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
53	Human Resources	Non-School Operating Budget			
1000	Certificated salaries	\$14.9	\$13.4	\$15.9	\$15.7
2000	Classified salaries	\$11.6	\$11.2	\$11.7	\$10.7
3000	Employee benefits	\$8.3	\$9.0	\$9.3	\$8.4
4000	Books and supplies	\$4.6	\$2.1	\$2.1	\$0.8
5000	Other operating expense	\$6.7	\$4.2	\$4.2	\$3.0
6000	Capital outlay	\$0.2			
Non-School Operating Budget		\$46.3	\$40.0	\$43.2	\$38.5
53	Human Resources	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.9	\$0.2	\$0.3	\$0.3
2000	Classified salaries		\$0.0	\$0.0	
3000	Employee benefits	\$0.2	\$0.0	\$0.1	\$0.1
4000	Books and supplies			\$0.1	
5000	Other operating expense		\$0.0		
7000	Other outgo	\$1.0	\$1.9	\$0.4	\$0.7
Budgets Administered for Other Divisions		\$2.0	\$2.2	\$0.9	\$1.0
53	Human Resources	School Budgets Assigned To This Division			
1000	Certificated salaries	\$3.1	\$2.1	\$8.7	\$8.1
2000	Classified salaries	\$0.0	\$0.0	\$0.1	\$0.5
3000	Employee benefits	\$1.1	\$0.9	\$2.6	\$2.2
4000	Books and supplies	\$4.5	\$5.4	\$8.0	\$9.5
5000	Other operating expense			\$0.3	\$1.6
School Budgets Assigned To This Division		\$8.7	\$8.4	\$19.7	\$21.9
53	Human Resources	Other Budget Items			
1000	Certificated salaries	\$2.5	\$0.0	\$0.0	\$3.2
2000	Classified salaries	\$0.0		\$0.1	\$0.0
3000	Employee benefits	\$0.4	\$0.0	(\$0.2)	\$0.8
4000	Books and supplies	\$0.1	\$0.0	\$0.4	\$0.1
5000	Other operating expense	\$0.0		\$0.9	\$0.2
Other Budget Items		\$2.9	\$0.0	\$1.3	\$4.3
53	Human Resources	\$60.0	\$50.6	\$65.1	\$65.8

*All Funds except Job Cost and Charter Schools

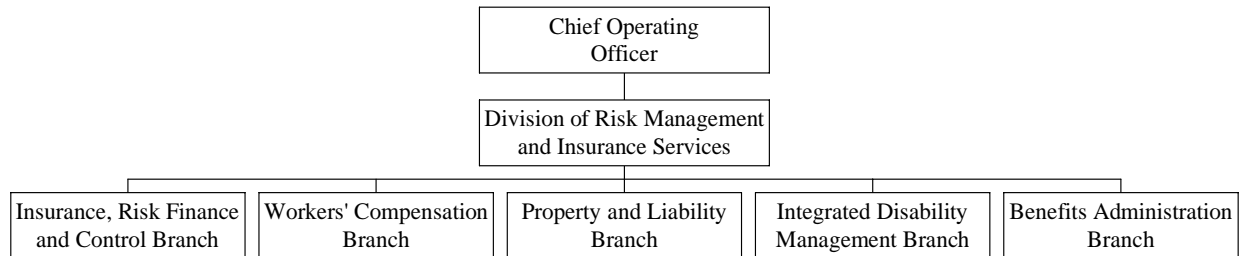
Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
53	Human Resources		Nonschool Operating Budget			
	1000	Certificated Salaries	176.3	154.2	218.2	171.2
	2000	Classified Salaries	264.7	256.8	268.3	231.2
	Nonschool Operating Budget		441.0	411.0	486.5	402.4
53	Human Resources		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	8.0	1.1	2.1	2.0
	2000	Classified Salaries	0.0	0.3	0.3	0.0
	Budgets Administered for Other Divisions		8.0	1.3	2.3	2.0
53	Human Resources		School Budgets Assigned to This Division			
	1000	Certificated Salaries	57.1	43.3	115.1	90.6
	2000	Classified Salaries	0.0	0.0	3.6	13.5
	School Budgets Assigned to This Division		57.1	43.4	118.7	104.1
53	Human Resources		Other Budget Items			
	1000	Certificated Salaries	0.0	0.0	0.0	35.3
	Other Budget Items		0.0	0.0	0.0	35.3
53	Human Resources		506.1	455.7	607.5	543.7

RISK MANAGEMENT AND INSURANCE SERVICES

MISSION:

To protect the assets of the District by identifying risks, developing and managing programs to control and minimize losses, and promoting safe, healthy, and secure learning and work environments.



FUNCTIONS:

- Insurance and Risk Finance
 - District Self-Insurance Program
 - Contract Insurance Compliance
 - Charter School Insurance Compliance
 - Owner-Controlled Insurance Program
 - Special Events Liability Insurance Coverage
 - Risk Control Initiatives
- Workers' Compensation
 - Acts of Violence
 - Workers' Compensation Claims Management
 - Litigation Management
 - Fraud and Abuse Prevention
- Property and Liability
 - Unemployment Claims
 - Employee Reimbursement Program
 - Restitution
 - Property Claims Management
 - Liability Claims Management
 - Litigation Management
- Integrated Disability Management
 - Reasonable Accommodation
 - Stay at Work/Return to Work
 - Absence Management
 - FMLA Leave Compliance
 - Catastrophic Illness Leave Donations
- Benefits Administration
 - Health Benefits
 - Life and Optional Life Insurance
 - 403(b) and 457(b) Deferred Compensation Programs
 - COBRA
 - Voluntary Benefits Program
 - PERS and STRS Disability Retirements
 - Employee Assistance Program
 - Flexible Spending Accounts

RISK MANAGEMENT AND INSURANCE SERVICES (cont'd)

MAJOR GOALS:

- Reduce overall workers' compensation costs; institute accountability, and provide training to achieve results.
- Cost-effectively manage claims with an emphasis on prompt resolution and customer service.
- Procure insurance coverage that will cost-effectively protect the District against loss without redundancy in coverage.
- Maximize recovery from responsible parties for damage to District property and injury to our employees.
- Ensure that the District is protected against losses by responsible contractors with minimal financial impact.
- Ensure that the District achieves cost effective legal services in defense of tort and workers' compensation matters.
- Manage a comprehensive stay-at-work/return-to-work program providing employees with opportunities to work productively while providing the District with cost savings.
- Enhance the Employee Absence Management program through training and awareness.
- Continue to ensure District-wide FMLA compliance.
- Develop cost-saving strategies to streamline the District's health benefits programs, provide added services and promote customer service for employees, retirees, and dependents.
- Expand the District-wide Employee Wellness Program through an aggressive outreach and communication campaign.
- Continue to offer competitive benefits, such as the 403(b) and 457(b) deferred compensation programs, to promote recruitment and retention.
- Create an atmosphere of professionalism that will lead to a reputation throughout the District for excellence by:
 - Consolidating and integrating all Risk Management functions.
 - Creating awareness throughout the District of the importance of Risk Management.
 - Serving as both a change agent for the District as a whole, and as a knowledgeable resource for all offices within the District.
 - Becoming a one-stop shop for employees.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
39	Risk Mgmt & Insurance Services Division	Non-School Operating Budget			
2000	Classified salaries	\$2.7	\$5.4	\$5.8	\$6.6
3000	Employee benefits	\$1.0	\$2.5	\$2.7	\$2.9
4000	Books and supplies	\$0.2	\$0.2	\$0.3	\$0.3
5000	Other operating expense	\$16.9	\$18.0	\$17.1	\$16.9
Non-School Operating Budget		\$20.7	\$26.1	\$26.0	\$26.6
39	Risk Mgmt & Insurance Services Division	Budgets Administered for Other Divisions			
3000	Employee benefits	\$0.1	\$0.1		
5000	Other operating expense			\$1.3	\$1.3
Budgets Administered for Other Divisions		\$0.1	\$0.1	\$1.3	\$1.3
39	Risk Mgmt & Insurance Services Division	Budgets Administered for Districtwide			
3000	Employee benefits	\$156.7	\$156.3		
4000	Books and supplies	\$0.1	\$0.1		
5000	Other operating expense	\$195.6	\$177.5	\$941.0	\$980.4
6000	Capital outlay	\$0.9	\$0.9	\$0.9	\$0.9
Budgets Administered for Districtwide		\$353.3	\$334.8	\$941.9	\$981.3
39	Risk Mgmt & Insurance Services Division	\$374.1	\$361.0	\$969.3	\$1,009.3

*All Funds except Job Cost and Charter Schools

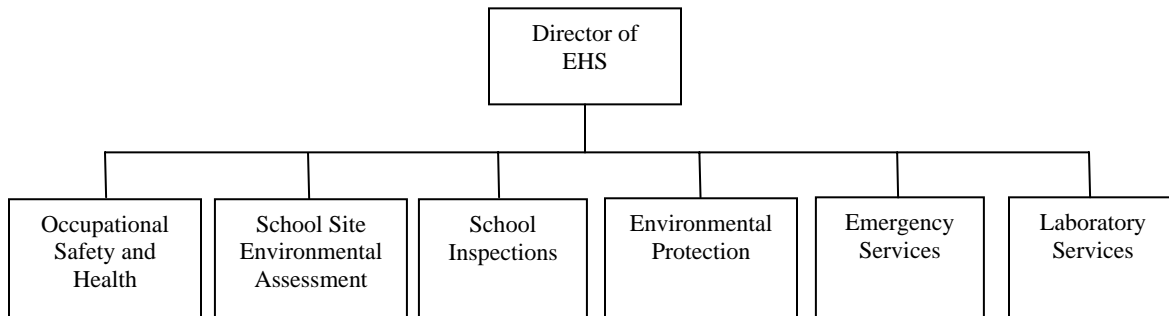
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
39	Risk Mgmt & Insurance Services Divisio	Nonschool Operating Budget			
	2000 Classified Salaries	44.7	101.7	111.3	116.6
	Nonschool Operating Budget	44.7	101.7	111.3	116.6
39	Risk Mgmt & Insurance Services Division	44.7	101.7	111.3	116.6

ENVIRONMENTAL HEALTH AND SAFETY

MISSION:

The mission of the Office of Environmental Health and Safety (OEHS) is to achieve a safe, healthy and productive learning environment for the employees and students of the Los Angeles Unified School District. This mission is supported through safety inspections of District facilities, emergency planning and preparedness, and environmental review of proposed school sites.



FUNCTIONS:

- Inspect schools and other District facilities to assess regulatory compliance and mitigate health, safety and environmental risks.
- Perform environmental review and secure regulatory approval for proposed new school sites.
- Develop and direct District-wide emergency planning and response capabilities.
- Review and approve chemical products and equipment before use in District facilities.
- Provide technical assistance to District operating divisions on matters related to environmental health and safety.
- Promote new school design criteria and construction practices that reduce environmental risks, conserve energy and enhance the learning environment.

MAJOR GOALS:

- Ensure all students are provided a school environment that is safe, healthy and conducive to learning.
- Ensure safe and healthy working conditions for all District employees.
- Reduce the District's exposure to fines, citations and other actions from regulatory agencies.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
34	Environmental Health & Safety Division	Non-School Operating Budget			
1000	Certificated salaries	\$0.1	\$0.2	\$0.2	\$0.1
2000	Classified salaries	\$4.5	\$5.0	\$5.2	\$4.2
3000	Employee benefits	\$1.8	\$2.2	\$2.2	\$1.7
4000	Books and supplies	\$1.0	\$1.0	\$1.1	\$0.3
5000	Other operating expense	\$2.5	\$2.5	\$2.5	\$1.8
6000	Capital outlay	\$0.2	\$0.1	\$0.1	\$0.1
Non-School Operating Budget		\$10.2	\$11.1	\$11.3	\$8.1
34	Environmental Health & Safety Division	Budgets Administered for Other Divisions			
4000	Books and supplies	(\$1.0)		\$0.0	\$0.0
5000	Other operating expense	(\$0.2)			
7000	Other outgo			\$0.0	
Budgets Administered for Other Divisions		(\$1.2)		\$0.0	\$0.0
34	Environmental Health & Safety Division	School Budgets Assigned To This Division			
1000	Certificated salaries			\$0.2	\$0.2
3000	Employee benefits			\$0.0	\$0.0
4000	Books and supplies	\$0.0	\$0.0	\$0.0	
6000	Capital outlay	\$0.0	(\$0.1)	(\$0.1)	\$0.0
School Budgets Assigned To This Division		\$0.0	\$0.0	\$0.1	\$0.2
34	Environmental Health & Safety Division	Other Budget Items			
5000	Other operating expense		\$0.0	\$0.0	\$0.0
Other Budget Items			\$0.0	\$0.0	\$0.0
34	Environmental Health & Safety Division	\$9.0	\$11.0	\$11.5	\$8.3

*All Funds except Job Cost and Charter Schools

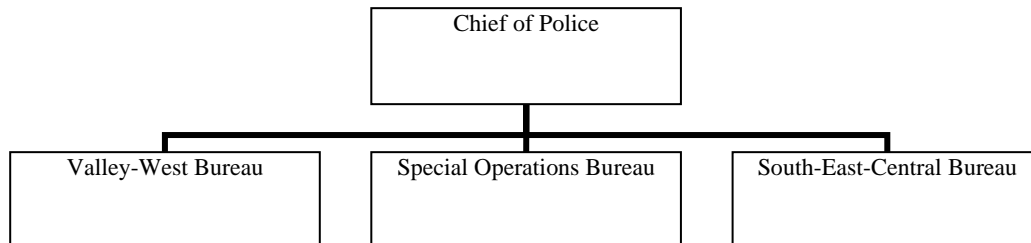
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
34	Environmental Health & Safety Division	Nonschool Operating Budget			
	1000 Certificated Salaries	1.3	2.0	2.0	1.0
	2000 Classified Salaries	80.4	83.3	85.2	62.7
	Nonschool Operating Budget	81.7	85.3	87.2	63.7
34	Environmental Health & Safety Division	81.7	85.3	87.2	63.7

SCHOOL POLICE

MISSION:

To promote academic achievement by ensuring a safe educational environment for all students and staff, free from crime and victimization, by providing a diverse level of service, utilizing focused problem solving techniques, and embracing lasting partnerships.



FUNCTIONS:

- Create a safe learning environment by providing Police Officers on secondary school campuses experiencing or threatened by crimes occurring on or around the campuses that adversely affect the safety of students and staff.
- Provide 24-hour patrol police services to elementary, adult, and other LAUSD sites.
- Provide follow-up investigations of crimes committed against students and staff, to include property crimes committed against the District.
- Provide traffic enforcement to deter and prevent accidents and injuries to students and staff.
- Provide effective mentorship and intervention programs for students of the District by Campus Police Officers through the PAL Program and Community Oriented Police (COPS) Grants.
- Provide protection to students and staff by deploying a Mobile Field Force of motorcycle officers and K-9 Units. These Units are directed to emerging problems within the District.

MAJOR GOALS:

- Continue to enhance partnerships with principals, District officials, community members, parents, and students. Coordinate with school officials and develop strategies to provide our students with a safe learning environment.
- Ensure that campus policing remains our number one priority. Develop patrol objectives that ensure the safety of students in neighboring communities; collaborate with campus officers, school administrators, and District representatives.
- Continue to develop transparent budgetary projections that proactively address and impact rising service levels, needs, responsibilities, and expectations by identifying needed police officers, support staff, and capital equipment replacement to meet these demands.
- Implement additional training programs that allow campus officers to participate more frequently. Schedule campus/patrol officer meetings that provide personnel with an opportunity to discuss concerns and make suggestions.
- Continue to emphasize the importance of forming partnerships throughout the District, and request supervisory personnel to meet with principals and District representatives regularly.
- Remain consistent with deployment priorities, assign officers/civilian personnel in a manner that addresses the needs of the Department and strives to assist employees with their family/personal responsibilities. Afford personnel the opportunity to develop partnerships by decreasing the frequency of personnel movements.
- Stress the importance of communications skills. Ensure that all Department personnel display a level of professionalism and diplomacy that complements our law enforcement profession.

SCHOOL POLICE (cont'd)

- Enhance the level of service to the District by increasing the number of police officers who protect students, employees, and members of the school community. This goal will be achieved through increasing police officer positions, civilian support staff, grant allocations, and accelerated hiring practices.
- Enhance Community Policing methodologies with set benchmarks for school and community contacts and problem solving of crime trends.
- Enhance collaboration through existing partnerships with law enforcement partners, including the Los Angeles Police Department, Los Angeles County Sheriff's Department, and other municipal law enforcement agencies that interact with the District.
- Enhance service efficiency and effectiveness through the use of the Computer Aided Dispatch (CAD) System.
- Continue to increase technological innovation within the Department to simplify report writing, crime data analysis, communication, and training.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
54	School Police	Non-School Operating Budget			
	2000 Classified salaries	\$1.1	\$1.1	\$1.1	\$1.0
	3000 Employee benefits	\$0.6	\$0.7	\$0.7	\$0.5
	4000 Books and supplies	\$0.1	\$0.1	\$0.2	\$0.0
	5000 Other operating expense	\$1.1	\$1.1	\$1.3	\$1.2
	6000 Capital outlay	\$0.1	\$0.1	\$0.2	\$0.0
	Non-School Operating Budget	\$2.9	\$3.0	\$3.4	\$2.7
54	School Police	Budgets Administered for Other Divisions			
	2000 Classified salaries	\$1.5	\$1.7	\$1.8	\$2.0
	3000 Employee benefits	\$0.8	\$1.0	\$1.1	\$1.1
	4000 Books and supplies	\$0.2	\$0.2	\$0.2	\$0.2
	5000 Other operating expense	\$0.3	\$0.4	\$0.5	\$0.5
	6000 Capital outlay	\$0.2	\$0.2	\$0.2	\$0.2
	7000 Other outgo	\$0.1	\$0.1		
	Budgets Administered for Other Divisions	\$3.1	\$3.6	\$3.9	\$4.0
54	School Police	School Budgets Assigned To This Division			
	2000 Classified salaries	\$25.1	\$26.0	\$26.8	\$26.6
	3000 Employee benefits	\$12.0	\$15.6	\$16.0	\$13.9
	4000 Books and supplies	(\$0.9)	\$0.0	\$0.6	
	5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0
	7000 Other outgo	\$0.1	\$1.3		
	School Budgets Assigned To This Division	\$36.3	\$42.8	\$43.4	\$40.5
54	School Police	Other Budget Items			
	2000 Classified salaries	\$1.0	\$0.9	\$1.0	\$0.9
	3000 Employee benefits	\$0.5	\$0.7	\$0.7	\$0.6
	5000 Other operating expense	\$0.0	\$0.0	\$0.0	
	7000 Other outgo	\$0.7			
	Other Budget Items	\$2.2	\$1.6	\$1.6	\$1.5
54	School Police	\$44.4	\$51.1	\$52.3	\$48.7

*All Funds except Job Cost and Charter Schools

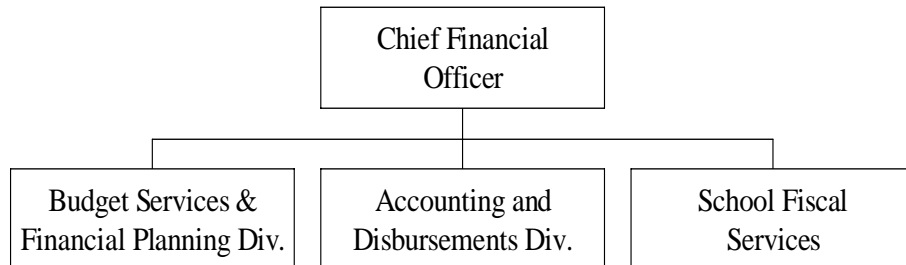
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
54	School Police	Nonschool Operating Budget			
	2000 Classified Salaries	23.5	25.5	26.3	20.1
	Nonschool Operating Budget	23.5	25.5	26.3	20.1
54	School Police	Budgets Administered for Other Divisions			
	2000 Classified Salaries	28.0	29.0	32.0	34.0
	Budgets Administered for Other Divisions	28.0	29.0	32.0	34.0
54	School Police	School Budgets Assigned to This Division			
	2000 Classified Salaries	438.8	440.2	471.1	444.7
	School Budgets Assigned to This Division	438.8	440.2	471.1	444.7
54	School Police	Other Budget Items			
	2000 Classified Salaries	0.0	0.0	0.0	14.0
	Other Budget Items	0.0	0.0	0.0	14.0
54	School Police	490.2	494.7	529.4	512.8

FINANCIAL SERVICES

MISSION:

The Office of the Chief Financial Officer partners with all other LAUSD groups to support the District's academic objectives while also maintaining the appropriate fiduciary roles expected by the District's taxpayers.



FUNCTIONS:

- Assists schools in the management of school financial activities, including student body stores, imprest funds, cafeteria funds, and trusts.
- Administers and directs District budget preparation and administration activities.
- Administers and directs collection, control, and reporting of information related to student enrollment and attendance.
- Supervises multi-year District financial forecasting activities.
- Receives, disburses, and accounts for funds used in meeting students' educational needs.
- Monitors the District's financial performance, including reporting financial results of investments and controlling the District's financial resources.

MAJOR GOALS:

Accounting and Disbursements Division:

- Increase efficiency in fee collection/refunds; improve staff-developer communications.
- Increase efficiency, timeliness, and accuracy of the various payment systems.
- Enable schools to access accounting reports locally.
- Maximize reimbursements for services performed under Medi-Cal and State mandates.
- Address the requirements of GASB 45.
- Deploy resources more effectively in the treasury through implementation of the District's investment policy and restructuring of the Controller's Office.
- Increase interest earnings while safeguarding the District's funds.

Budget Services and Financial Planning Division:

- Improve the budget process by better communicating with schools.
- Improve the format, content, and accuracy of the annual budget. Our aim is to earn the Government and Financial Officers Association's Distinguished Budget Presentation award.
- Make the budget development process easy to understand and implement.
- Make it easy for schools to manage their budgets.

FINANCIAL SERVICES (cont'd)

- Improve shareholder access to financial information by augmenting printed budget material and expanding use of the web.
- Streamline the budget transfer process.
- Bring budget solutions to Board earlier through the Budget and Finance Committee process.

School Fiscal Services Division:

- Improve communication of grant opportunities.
- Implement new student body funds management system.
- Expedite the availability of funds to schools.
- Deploy new budget management tools in Business Tools for Schools initiative.

*Authorized Expenditures by Division**

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
08	Chief Financial Officer		Non-School Operating Budget			
	2000	Classified salaries	\$1.0	\$0.7	\$0.7	\$0.5
	3000	Employee benefits	\$0.4	\$0.3	\$0.3	\$0.2
	4000	Books and supplies	\$0.8	\$0.1	\$0.1	\$0.0
	5000	Other operating expense	\$0.1	\$0.3	\$0.4	\$0.4
Non-School Operating Budget			\$2.2	\$1.4	\$1.4	\$1.1
08	Chief Financial Officer		Budgets Administered for Other Divisions			
	2000	Classified salaries				\$0.1
	3000	Employee benefits				\$0.0
	5000	Other operating expense		\$4.1	\$6.2	\$6.1
Budgets Administered for Other Divisions				\$4.1	\$6.2	\$6.2
08	Chief Financial Officer		School Budgets Assigned To This Division			
	2000	Classified salaries			\$0.0	
	3000	Employee benefits			\$0.0	
	4000	Books and supplies				\$0.0
School Budgets Assigned To This Division					\$0.0	\$0.0
08	Chief Financial Officer		\$2.2	\$5.5	\$7.6	\$7.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
08	Chief Financial Officer		Nonschool Operating Budget			
2000	Classified Salaries		14.0	7.6	7.2	7.0
	Nonschool Operating Budget		14.0	7.6	7.2	7.0
08	Chief Financial Officer		Budgets Administered for Other Divisions			
2000	Classified Salaries		0.0	0.0	0.0	1.0
	Budgets Administered for Other Divisions		0.0	0.0	0.0	1.0
08	Chief Financial Officer		School Budgets Assigned to This Division			
2000	Classified Salaries		0.0	0.0	0.3	0.0
	School Budgets Assigned to This Division		0.0	0.0	0.3	0.0
08	Chief Financial Officer		14.0	7.6	7.5	8.0

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
07	Accounting & Disbursements Division	Non-School Operating Budget			
2000	Classified salaries	\$13.4	\$14.2	\$15.1	\$15.7
3000	Employee benefits	\$6.2	\$7.1	\$7.3	\$7.2
4000	Books and supplies	\$0.5	\$0.8	\$2.8	\$0.9
5000	Other operating expense	\$0.8	\$1.0	\$1.3	\$0.6
6000	Capital outlay	\$0.0	\$0.0	(\$0.1)	\$0.1
Non-School Operating Budget		\$21.0	\$23.1	\$26.5	\$24.5
07	Accounting & Disbursements Division	Budgets Administered for Other Divisions			
2000	Classified salaries	\$0.1	\$0.1	\$0.1	\$0.0
3000	Employee benefits	\$0.2	\$0.4	\$0.1	\$0.0
4000	Books and supplies			\$0.0	
5000	Other operating expense	\$0.9	\$0.6	\$0.0	\$0.0
7000	Other outgo	\$1.1	\$2.6	\$9.9	\$11.4
Budgets Administered for Other Divisions		\$2.3	\$3.6	\$10.1	\$11.4
07	Accounting & Disbursements Division	School Budgets Assigned To This Division			
1000	Certificated salaries	\$20.3	\$24.4	\$24.2	\$23.8
2000	Classified salaries			\$0.1	
3000	Employee benefits	\$2.9	\$3.7	\$3.2	\$2.7
4000	Books and supplies	(\$8.7)	\$0.1	\$0.2	\$0.0
5000	Other operating expense	\$0.6	\$0.5	\$23.0	\$96.7
6000	Capital outlay		\$14.2	\$101.1	(\$0.3)
7000	Other outgo	\$30.9	\$20.7	\$58.0	\$54.5
School Budgets Assigned To This Division		\$46.1	\$63.6	\$209.7	\$177.4
07	Accounting & Disbursements Division	Budgets Administered for Districtwide			
3000	Employee benefits	(\$11.9)	\$28.5	\$9.0	\$11.2
5000	Other operating expense		\$10.0	\$18.4	\$14.0
7000	Other outgo	\$258.2	\$184.4	\$192.7	\$168.1
Budgets Administered for Districtwide		\$246.3	\$222.8	\$220.0	\$193.3
07	Accounting & Disbursements Division	Other Budget Items			
2000	Classified salaries				\$0.4
3000	Employee benefits		\$20.0	\$0.0	\$0.2
4000	Books and supplies			\$0.0	
5000	Other operating expense				\$1.9
6000	Capital outlay	\$6.5	\$4.5	\$0.0	\$0.0
7000	Other outgo	\$58.5	\$33.1	\$5.6	\$7.3
Other Budget Items		\$65.0	\$57.6	\$5.6	\$9.7

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
07	Accounting & Disbursements Division	\$380.7	\$370.8	\$472.0	\$416.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
07	Accounting & Disbursements Division		Nonschool Operating Budget			
	2000	Classified Salaries	297.1	306.8	324.2	309.8
	Nonschool Operating Budget		297.1	306.8	324.2	309.8
07	Accounting & Disbursements Division		Budgets Administered for Other Divisions			
	2000	Classified Salaries	24.5	23.9	25.9	20.1
	Budgets Administered for Other Divisions		24.5	23.9	25.9	20.1
07	Accounting & Disbursements Division		School Budgets Assigned to This Division			
	2000	Classified Salaries	0.0	0.0	1.0	0.0
	School Budgets Assigned to This Division		0.0	0.0	1.0	0.0
07	Accounting & Disbursements Division		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	9.0
	Other Budget Items		0.0	0.0	0.0	9.0
07	Accounting & Disbursements Division		321.6	330.8	351.2	338.9

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
04	Budget Services & Financial Planning Div.	Non-School Operating Budget			
1000	Certificated salaries	\$0.0	\$0.0		\$0.2
2000	Classified salaries	\$5.0	\$5.7	\$6.1	\$5.9
3000	Employee benefits	\$2.1	\$2.4	\$2.7	\$2.5
4000	Books and supplies	\$0.3	\$0.4	\$0.7	\$1.0
5000	Other operating expense	\$0.1	\$0.1	\$0.2	\$1.5
6000	Capital outlay	\$0.0	\$0.0	\$0.0	\$0.1
Non-School Operating Budget		\$7.7	\$8.7	\$9.7	\$11.1
04	Budget Services & Financial Planning Div.	Budgets Administered for Other Divisions			
1000	Certificated salaries	\$0.4	\$0.4	\$0.4	\$0.5
2000	Classified salaries	\$0.5	\$0.5	\$0.6	\$0.0
3000	Employee benefits	\$3.3	\$4.5	\$2.8	(\$5.4)
4000	Books and supplies	(\$0.2)	\$5.0	\$11.7	(\$7.2)
5000	Other operating expense	\$1.2	\$1.9	\$2.2	\$3.6
6000	Capital outlay				\$0.3
7000	Other outgo	(\$10.8)	(\$6.2)	(\$16.4)	(\$34.1)
Budgets Administered for Other Divisions		(\$5.6)	\$6.1	\$1.4	(\$42.4)
04	Budget Services & Financial Planning Div.	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.4	\$8.3	\$63.7	\$143.6
2000	Classified salaries	\$3.4	\$2.5	\$3.2	\$39.3
3000	Employee benefits	\$17.6	\$20.1	\$18.9	\$23.6
4000	Books and supplies	\$4.5	(\$9.0)	\$47.2	\$405.1
5000	Other operating expense		\$0.0	\$0.6	\$21.8
6000	Capital outlay	\$6.5	\$3.7	\$2.4	\$88.7
7000	Other outgo	\$245.9	\$385.2	\$418.9	\$544.7
School Budgets Assigned To This Division		\$278.2	\$410.9	\$554.8	\$1,266.7
04	Budget Services & Financial Planning Div.	Budgets Administered for Districtwide			
1000	Certificated salaries	\$58.1	\$38.6	\$78.1	\$120.6
2000	Classified salaries	\$35.9	\$22.6	\$55.7	\$69.5
3000	Employee benefits	(\$645.7)	(\$854.2)	(\$92.3)	(\$14.3)
4000	Books and supplies	(\$15.4)	(\$53.8)	\$14.3	(\$7.0)
5000	Other operating expense	\$10.7	(\$99.3)	\$118.8	(\$5.1)
6000	Capital outlay	\$11.0	\$3.8	\$23.2	\$13.9
7000	Other outgo	\$115.9	\$322.8	\$6.0	\$50.0
Budgets Administered for Districtwide		(\$429.5)	(\$619.5)	\$203.9	\$227.7

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
04	Budget Services & Financial Planning Div.			Other Budget Items	
2000	Classified salaries	\$1.3	\$1.3	\$1.3	(\$7.0)
3000	Employee benefits	\$0.7	(\$10.7)	\$4.3	\$0.0
4000	Books and supplies		\$0.0	\$2.2	(\$0.1)
5000	Other operating expense	\$0.9	\$0.5	\$0.0	\$2.9
6000	Capital outlay	\$5.0		\$3.1	\$2.9
7000	Other outgo	(\$1.4)	\$0.0	(\$0.7)	(\$0.3)
	Other Budget Items	\$6.6	(\$8.9)	\$10.2	(\$1.7)
04	Budget Services & Financial Planning Div.	(\$142.6)	(\$202.7)	\$780.0	\$1,461.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
04	Budget Services & Financial Planning D		Nonschool Operating Budget			
	1000	Certificated Salaries	0.4	0.4	0.0	0.0
	2000	Classified Salaries	88.2	100.6	104.4	94.0
	Nonschool Operating Budget		88.6	101.0	104.4	94.0
04	Budget Services & Financial Planning D		Budgets Administered for Other Divisions			
	1000	Certificated Salaries	0.0	0.0	0.0	1.9
	Budgets Administered for Other Divisions		0.0	0.0	0.0	1.9
04	Budget Services & Financial Planning D		School Budgets Assigned to This Division			
	1000	Certificated Salaries	9.0	0.0	0.0	1,914.0
	2000	Classified Salaries	102.0	102.0	70.8	282.5
	School Budgets Assigned to This Division		111.0	102.0	70.8	2,196.4
04	Budget Services & Financial Planning D		Other Budget Items			
	2000	Classified Salaries	0.0	0.0	0.0	2.2
	Other Budget Items		0.0	0.0	0.0	2.2
04	Budget Services & Financial Planning Div		199.5	203.0	175.2	2,294.5

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
93	School Fiscal Services	Non-School Operating Budget			
	2000 Classified salaries	\$3.6	\$4.3	\$4.5	\$4.5
	3000 Employee benefits	\$1.6	\$1.8	\$1.8	\$1.8
	4000 Books and supplies	\$0.3	\$0.3	\$0.2	\$0.2
	5000 Other operating expense	\$0.0	\$0.1	\$0.1	\$0.1
	6000 Capital outlay	\$0.0	\$0.0	\$0.0	
	Non-School Operating Budget	\$5.5	\$6.6	\$6.7	\$6.6
93	School Fiscal Services	Budgets Administered for Other Divisions			
	7000 Other outgo		\$0.0		
	Budgets Administered for Other Divisions		\$0.0		
93	School Fiscal Services	School Budgets Assigned To This Division			
	4000 Books and supplies		\$0.6	\$0.0	
	School Budgets Assigned To This Division		\$0.6	\$0.0	
93	School Fiscal Services	\$5.5	\$7.2	\$6.7	\$6.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
93	School Fiscal Services	Nonschool Operating Budget			
	2000 Classified Salaries	59.0	69.0	71.4	62.6
	Nonschool Operating Budget	59.0	69.0	71.4	62.6
93	School Fiscal Services	59.0	69.0	71.4	62.6

*Authorized Expenditures by Division**

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
2X	School Staff Allocation		Non-School Operating Budget			
	1000	Certificated salaries	(\$1.0)	(\$1.0)		
	3000	Employee benefits	(\$0.1)	(\$0.2)		
	Non-School Operating Budget		(\$1.1)	(\$1.2)		
2X	School Staff Allocation		Budgets Administered for Other Divisions			
	1000	Certificated salaries		\$0.0		
	3000	Employee benefits		\$0.0		
	7000	Other outgo			\$1.3	
	Budgets Administered for Other Divisions			\$0.0	\$1.3	
2X	School Staff Allocation		School Budgets Assigned To This Division			
	1000	Certificated salaries	\$253.6	\$86.3	\$181.7	
	2000	Classified salaries	\$11.2	\$17.9	\$35.0	
	3000	Employee benefits	\$58.7	\$31.6	\$50.3	
	4000	Books and supplies	\$175.8	\$124.5	\$293.3	
	5000	Other operating expense	\$4.2	\$0.0	\$3.7	
	6000	Capital outlay	\$3.1	\$25.1	\$3.2	
	7000	Other outgo	\$84.5	(\$46.1)	\$0.1	
	School Budgets Assigned To This Division		\$591.0	\$239.3	\$567.3	
2X	School Staff Allocation		Budgets Administered for Districtwide			
	3000	Employee benefits	(\$103.2)	(\$147.0)	\$0.1	
	4000	Books and supplies			(\$6.5)	
	5000	Other operating expense			(\$107.1)	
	6000	Capital outlay			\$0.0	
	7000	Other outgo	\$7.0	\$2.8	\$1.4	
	Budgets Administered for Districtwide		(\$96.3)	(\$144.2)	(\$112.0)	
2X	School Staff Allocation		Other Budget Items			
	1000	Certificated salaries	\$0.4			
	2000	Classified salaries		\$0.2		
	3000	Employee benefits	(\$2.4)	(\$3.4)		
	4000	Books and supplies			(\$0.4)	
	5000	Other operating expense			(\$3.1)	
	6000	Capital outlay	\$0.0	\$0.5	\$1.3	
	7000	Other outgo	\$5.9	\$18.8		
	Other Budget Items		\$4.0	\$16.2	(\$2.2)	
2X	School Staff Allocation		\$497.5	\$110.1	\$454.3	

*All Funds except Job Cost and Charter Schools

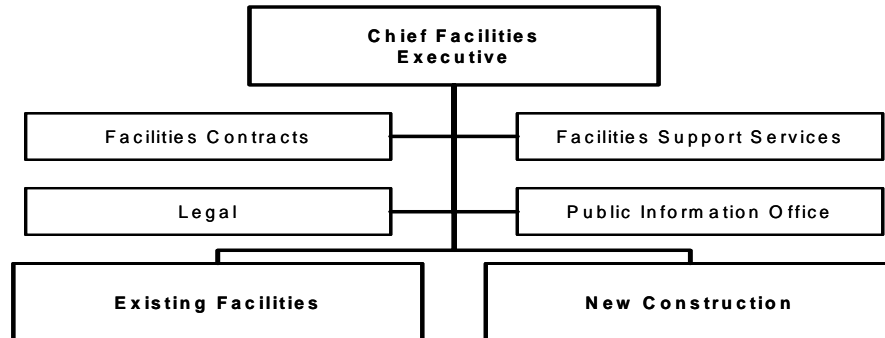
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
		<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
2X	School Staff Allocation	School Budgets Assigned to This Division			
	1000 Certificated Salaries	2,402.5	1,000.0	1,408.9	0.0
	2000 Classified Salaries	164.4	-122.0	380.1	0.0
	School Budgets Assigned to This Division	2,566.9	878.0	1,789.0	0.0
2X	School Staff Allocation	2,566.9	878.0	1,789.0	0.0

FACILITIES SERVICES

MISSION:

To provide a safe, healthy and conducive learning environment for the District's students by building quality new schools, and improving and maintaining existing schools.



FUNCTIONS:

- Manages district-wide facilities programs such as bond-funded new construction and modernization.
- Recommends policies and makes decisions on matters relating to new construction, modernization, maintenance and operations of District facilities.
- Acts as the liaison to the Bond Oversight Committee and the Board of Education's Facilities Committee.
- Provides support and oversight to the Local District facilities staff; manages traveling crews, energy conservation, and delivery of services from the Central Shops.
- Provides support and oversight to the Local District project management teams.

MAJOR GOALS:

I. CAPITAL PROJECTS

❖ **New School Construction Program**

Long Term Goals

- Build new schools in order to eliminate involuntary busing and to return all District schools to a traditional two-semester calendar by 2012.
- Comply with *Williams* lawsuit settlement by removing all schools from Concept 6 calendars by July 1, 2012.

Planned Execution in Fiscal Year 2007-08

- Completion of 46 projects (all types) including 9 new schools.

❖ **Modernization of Schools**

Long Term Goals

FACILITIES SERVICES (cont'd)

- Maintain, operate, and modernize District school facilities.
- Continue increasing modernization project throughput through overall program management, project management and execution.
- Utilize best practices in facilities management, program and project management, quality assurance, and project inspection.

Planned Execution in Fiscal Year 2007-08

- Complete projects valued in excess of \$650 million.
- Start projects valued in excess of \$650 million.
- Develop projects worth over \$1 billion in unallocated Bond funds.

❖ Other Capital Projects

Long Term Goals

- Administer programs for Adult Education, Early Childhood, and Charter Schools in accordance with the New Construction and Existing Facilities Strategic Execution Plans.

II. MAJOR FACILITIES SERVICES DIVISION SERVICES

❖ Maintenance

Long Term Goals/Scope of Work

- Perform general maintenance, repair, and renovation of school facilities.
- Implement replacement strategy for chronic malfunctioning building systems.
- Establish a sustainment model to project capital renewal rates.
- Maintain schools at 800 sites located throughout 704 square miles of the Los Angeles metropolitan area including nearly 14,000 structures with 72 million square feet of area with an average age of permanent structures of 46 years.
- Monitor the District Facilities Condition Index. The overall current rating is critical with a score of 28%, requiring an investment of \$6 billion (program costs) to bring all buildings to a condition of Fair.
- Measure facilities capital investment against a benchmark of \$487 million annual capital renewal rate required based on an industry standard of 2.74% of Current Replacement Value.

Planned Execution in Fiscal Year 2007-08

- Complete over 250,000 trouble calls.
- Reduce trouble call backlog by 10%.

❖ Deferred Maintenance

Long Term Goals / Scope of Work

- Perform major repair or replacement of existing school building components.
- Establish the resources to execute Deferred Maintenance projects in the year they are funded.
- Establish a schedule which allows for the initiation of project designs prior to the year designated for execution.

FACILITIES SERVICES (cont'd)

- Reduce the total backlog of deferred maintenance which is currently at \$8.8 billion (program costs).
- Fund work with a combination of State and District funds, provide for eligible projects including the restoration or replacement of deteriorated or damaged plumbing, heating, air conditioning, electrical systems, roofing, asphalt paving, interior and exterior painting, and flooring.
- Maximize use of total expected annual funding for deferred maintenance at ½ of 1% of the GF budget. With State match, this is approximately \$60 million per year.
- Perform any adjunct work necessary to detect and abate asbestos and lead-containing materials (i.e., sampling, analysis, removal).

Planned Execution in Fiscal Year 2007-08

- Execute Deferred Maintenance projects totaling over \$100 million.

❖ Operations

Long Term Goals / Scope of Work

- Perform custodial, gardening, landscaping, tree trimming, and pest management services.
- Implement the policies and standards adopted by the Board to establish uniform custodial and grounds-keeping practices throughout the District.
- Perform daily and regular services and activities necessary to keep the schools and offices open and in appropriate operating condition.
- Perform the daily housekeeping tasks required to maintain a clean, sanitary and comfortable environment that supports the educational program as defined by the Superintendent and adopted by the Board.
- Conduct training programs for existing, new, and prospective custodial and other operations staff to maximize the effectiveness, efficiency, and safety of school custodial, gardening, tree trimming, and pest management operations.
- Pilot innovative cleaning concepts including team cleaning and green cleaning
- Validate custodial allotments against national standards, and benchmark operations against other school districts

❖ Lease Asset Management

Long Term Goals

- Manage districtwide facilities. Programs in this category are used to fund rents, leases, parking and other capital expenditures at schools and offices.
- Manage the leasing of District assets to fully account for actual costs and maximize revenue within Board policy and Code.
- Support the Director of Planning and Development in the development and execution of a real estate master plan

Planned Execution in Fiscal Year 2007-08

- Manage the District's approximately 850 existing leases as landlord; includes filming program, oil and gas leases, and permits and access agreements. Goal is to increase net revenue in excess of \$500,000 in a manner that minimizes the impact to the instructional program.

FACILITIES SERVICES (cont'd)

- Manage the approximately 250 leases as tenant in a manner that best supports the instructional program while minimizing costs and moving to District-owned or lower cost consolidated sites wherever possible.
- Manage new requests from user groups for space as effectively as possible through the leasing and Board approval process.
- Fulfill Proposition 39 Charter allocation agreements and other leases of District property in a manner that fulfills the District's Proposition 39 obligations as we understand them to ensure full functionality of host campuses and accurate cost allocation.

❖ Division Management Support

- Provide general administration/operational support for districtwide functions.

❖ Utilities

- Pay the cost of utilities in schools and administrative sites.
- Reduce the District's energy costs through better energy utilization and management and through implementation of energy savings programs.

❖ Emergent Requirements

- Provide for developing requirements as directed by Superintendent or as required based on health and safety assessments. Includes alterations and improvements, fire damage repairs, fees and permits, school equipment and facilities rentals, Alternative Education and Work Center (AEWC) costs, and repairs of equipment at schools.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37	Facilities Services	Non-School Operating Budget			
1000	Certificated salaries	\$0.1	\$0.0		
2000	Classified salaries	\$46.9	\$55.1	\$59.5	\$56.5
3000	Employee benefits	\$19.6	\$24.4	\$25.9	\$23.2
4000	Books and supplies	\$3.7	\$2.6	\$1.5	\$2.4
5000	Other operating expense	\$17.1	\$7.8	\$30.6	\$2.8
6000	Capital outlay	\$5.3	\$3.1	\$3.5	\$25.2
Non-School Operating Budget		\$92.6	\$93.0	\$121.1	\$110.2
37	Facilities Services	Budgets Administered for Other Divisions			
2000	Classified salaries	\$7.3	\$11.2	\$11.1	\$12.7
3000	Employee benefits	\$5.6	\$6.0	\$6.0	\$6.4
4000	Books and supplies	\$2.9	\$1.5	\$1.2	\$1.0
5000	Other operating expense	\$45.5	\$50.5	\$41.6	\$37.1
6000	Capital outlay	\$12.1	\$12.4	\$24.3	\$23.1
7000	Other outgo		\$0.0		\$5.1
Budgets Administered for Other Divisions		\$73.4	\$81.5	\$84.1	\$85.5
37	Facilities Services	School Budgets Assigned To This Division			
1000	Certificated salaries	\$0.7			
2000	Classified salaries	\$134.7	\$138.2	\$141.5	\$154.7
3000	Employee benefits	\$60.8	\$67.3	\$68.2	\$69.2
4000	Books and supplies	\$26.4	\$105.4	\$89.8	\$107.4
5000	Other operating expense	\$466.7	\$357.8	\$410.7	\$264.1
6000	Capital outlay	\$4,347.8	\$4,234.8	\$4,883.1	\$7,895.0
7000	Other outgo	\$18.7	\$11.4		
School Budgets Assigned To This Division		\$5,055.9	\$4,914.9	\$5,593.4	\$8,490.4
37	Facilities Services	Other Budget Items			
2000	Classified salaries	\$1.2	\$2.4	\$5.1	\$7.6
3000	Employee benefits	\$1.0	\$1.6	\$1.8	\$2.2
4000	Books and supplies	\$0.2	\$0.2	\$0.2	\$0.4
5000	Other operating expense	\$0.2	\$0.0	(\$4.7)	\$4.8
6000	Capital outlay	\$91.5	\$76.2	\$128.7	\$56.1
Other Budget Items		\$94.2	\$80.4	\$131.0	\$71.1
37	Facilities Services	\$5,316.0	\$5,169.8	\$5,929.6	\$8,757.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37	Facilities Services	Nonschool Operating Budget			
	1000 Certificated Salaries	1.0	0.2	0.0	0.0
	2000 Classified Salaries	836.7	958.8	1,003.4	1,065.9
	Nonschool Operating Budget	837.7	959.0	1,003.4	1,065.9
37	Facilities Services	Budgets Administered for Other Divisions			
	2000 Classified Salaries	165.1	233.1	230.8	95.8
	Budgets Administered for Other Divisions	165.1	233.1	230.8	95.8
37	Facilities Services	School Budgets Assigned to This Division			
	2000 Classified Salaries	2,656.2	2,688.9	2,723.9	2,615.1
	School Budgets Assigned to This Division	2,656.2	2,688.9	2,723.9	2,615.1
37	Facilities Services	Other Budget Items			
	2000 Classified Salaries	0.0	0.0	0.0	534.7
	Other Budget Items	0.0	0.0	0.0	534.7
37	Facilities Services	3,659.0	3,880.9	3,958.0	4,311.5

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37 Facilities Services			
Division Management Support		Non-School Operating Budget	
2000	Classified salaries	\$5.9	\$6.9
3000	Employee benefits	\$2.5	\$2.7
4000	Books and supplies	\$0.9	\$0.7
5000	Other operating expense	\$1.3	\$2.8
Non-School Operating Budget		\$10.6	\$13.1
Division Management Support		School Budgets Assigned To This Division	
4000	Books and supplies	\$0.0	\$0.0
6000	Capital outlay		\$2.6
School Budgets Assigned To This Division		\$0.0	\$2.6
Division Management Support		Other Budget Items	
2000	Classified salaries	\$0.0	
3000	Employee benefits	\$0.0	
Other Budget Items		\$0.0	
Division Management Support		\$10.6	\$15.7

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37 Facilities Services			
Capital Project Funds		Non-School Operating Budget	
2000	Classified salaries	\$45.2	\$40.5
3000	Employee benefits	\$19.7	\$16.7
5000	Other operating expense	\$28.5	
6000	Capital outlay	\$2.6	\$19.9
Non-School Operating Budget		\$96.0	\$77.1
Capital Project Funds		Budgets Administered for Other Divisions	
2000	Classified salaries		\$0.9
3000	Employee benefits		\$0.3
5000	Other operating expense	\$0.0	\$0.0
6000	Capital outlay	\$23.8	\$22.1
Budgets Administered for Other Divisions		\$23.9	\$23.3
Capital Project Funds		School Budgets Assigned To This Division	
2000	Classified salaries	\$21.9	\$35.5
3000	Employee benefits	\$7.7	\$13.7
4000	Books and supplies	\$1.2	\$3.7
5000	Other operating expense	\$164.9	\$12.0
6000	Capital outlay	\$4,839.6	\$7,869.9
School Budgets Assigned To This Division		\$5,035.4	\$7,934.8
Capital Project Funds		Other Budget Items	
2000	Classified salaries	\$5.0	\$5.4
3000	Employee benefits	\$1.8	\$1.9
4000	Books and supplies	\$0.2	\$0.2
5000	Other operating expense	(\$4.7)	\$0.3
6000	Capital outlay	\$127.0	\$32.9
Other Budget Items		\$129.3	\$40.7
Capital Project Funds		\$5,284.5	\$8,075.9

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37 Facilities Services			
Maintenance		Non-School Operating Budget	
2000	Classified salaries	\$8.1	\$8.9
3000	Employee benefits	\$3.7	\$3.7
4000	Books and supplies	\$0.1	\$0.1
5000	Other operating expense	\$0.1	\$0.0
6000	Capital outlay	\$0.0	\$1.3
Non-School Operating Budget		\$12.0	\$14.0
Maintenance		Budgets Administered for Other Divisions	
2000	Classified salaries	\$8.6	\$9.0
3000	Employee benefits	\$4.6	\$4.6
4000	Books and supplies	\$0.3	\$0.3
5000	Other operating expense	\$0.3	\$0.3
6000	Capital outlay	\$0.0	\$0.0
7000	Other outgo		\$5.1
Budgets Administered for Other Divisions		\$13.8	\$19.3
Maintenance		School Budgets Assigned To This Division	
2000	Classified salaries	\$80.6	\$87.1
3000	Employee benefits	\$42.5	\$38.9
4000	Books and supplies	\$79.5	\$97.3
5000	Other operating expense	\$144.1	\$157.8
6000	Capital outlay	\$33.0	\$20.5
School Budgets Assigned To This Division		\$379.7	\$401.5
Maintenance		Other Budget Items	
2000	Classified salaries	\$0.0	\$0.3
3000	Employee benefits	\$0.0	\$0.1
4000	Books and supplies	\$0.0	\$0.2
5000	Other operating expense	\$0.0	\$1.3
Other Budget Items		\$0.1	\$1.9
Maintenance		\$405.6	\$436.8

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37 Facilities Services			
Utilities		Non-School Operating Budget	
2000	Classified salaries	\$0.2	\$0.1
3000	Employee benefits	\$0.0	\$0.0
4000	Books and supplies	\$0.5	\$1.4
5000	Other operating expense	\$0.0	\$0.0
Non-School Operating Budget		\$0.7	\$1.5
Utilities		Budgets Administered for Other Divisions	
4000	Books and supplies	\$0.0	\$0.0
6000	Capital outlay	\$0.4	\$0.2
Budgets Administered for Other Divisions		\$0.4	\$0.2
Utilities		School Budgets Assigned To This Division	
4000	Books and supplies	\$1.3	\$0.3
5000	Other operating expense	\$86.0	\$87.5
School Budgets Assigned To This Division		\$87.3	\$87.8
Utilities		Other Budget Items	
5000	Other operating expense		\$0.8
Other Budget Items			\$0.8
Utilities		\$88.3	\$90.3

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37 Facilities Services			
Operations		Non-School Operating Budget	
2000	Classified salaries	\$0.0	\$0.0
3000	Employee benefits	\$0.0	\$0.0
4000	Books and supplies	\$0.1	\$0.0
6000	Capital outlay	\$0.0	\$0.0
Non-School Operating Budget		\$0.2	\$0.1
Operations		Budgets Administered for Other Divisions	
2000	Classified salaries	\$2.4	\$2.6
3000	Employee benefits	\$1.4	\$1.5
4000	Books and supplies	\$0.0	\$0.0
5000	Other operating expense	\$0.1	\$0.1
Budgets Administered for Other Divisions		\$3.9	\$4.1
Operations		School Budgets Assigned To This Division	
2000	Classified salaries	\$35.6	\$32.1
3000	Employee benefits	\$17.6	\$16.7
4000	Books and supplies	\$2.5	\$2.5
5000	Other operating expense	\$2.3	\$2.0
6000	Capital outlay	\$0.2	\$0.2
School Budgets Assigned To This Division		\$58.1	\$53.5
Operations		Other Budget Items	
2000	Classified salaries		\$1.9
3000	Employee benefits		\$0.2
4000	Books and supplies	\$0.0	\$0.0
Other Budget Items		\$0.0	\$2.1
Operations		\$62.2	\$59.9

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37	Facilities Services		
	Lease Asset Management		
			Non-School Operating Budget
5000	Other operating expense	\$0.7	\$0.1
6000	Capital outlay	\$0.8	\$0.5
	Non-School Operating Budget	\$1.5	\$0.6
	Lease Asset Management		
			Budgets Administered for Other Divisions
2000	Classified salaries	\$0.1	\$0.2
3000	Employee benefits	\$0.0	\$0.0
4000	Books and supplies	\$0.7	\$0.7
5000	Other operating expense	\$37.1	\$36.8
	Budgets Administered for Other Divisions	\$37.8	\$37.7
	Lease Asset Management		
			School Budgets Assigned To This Division
5000	Other operating expense	\$8.8	\$4.9
	School Budgets Assigned To This Division	\$8.8	\$4.9
	Lease Asset Management		
			Other Budget Items
5000	Other operating expense		\$2.5
	Other Budget Items		\$2.5
	Lease Asset Management	\$48.1	\$45.6

*All Funds except Job Cost and Charter Schools

*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37 Facilities Services			
Emergent Requirement		Non-School Operating Budget	
2000	Classified salaries	\$0.1	\$0.1
3000	Employee benefits	\$0.0	\$0.0
4000	Books and supplies	\$0.0	\$0.2
6000	Capital outlay	\$0.1	\$3.5
Non-School Operating Budget		\$0.2	\$3.8
Emergent Requirement		Budgets Administered for Other Divisions	
4000	Books and supplies	\$0.1	
5000	Other operating expense	\$4.1	
6000	Capital outlay	\$0.0	\$0.8
Budgets Administered for Other Divisions		\$4.2	\$0.8
Emergent Requirement		School Budgets Assigned To This Division	
2000	Classified salaries	\$3.4	
3000	Employee benefits	\$0.4	
4000	Books and supplies	\$5.4	\$3.5
5000	Other operating expense	\$4.6	\$0.0
6000	Capital outlay	\$10.3	\$1.8
School Budgets Assigned To This Division		\$24.1	\$5.3
Emergent Requirement		Other Budget Items	
5000	Other operating expense		\$0.0
6000	Capital outlay	\$1.7	\$23.2
Other Budget Items		\$1.7	\$23.2
Emergent Requirement		\$30.1	\$33.1

*All Funds except Job Cost and Charter Schools

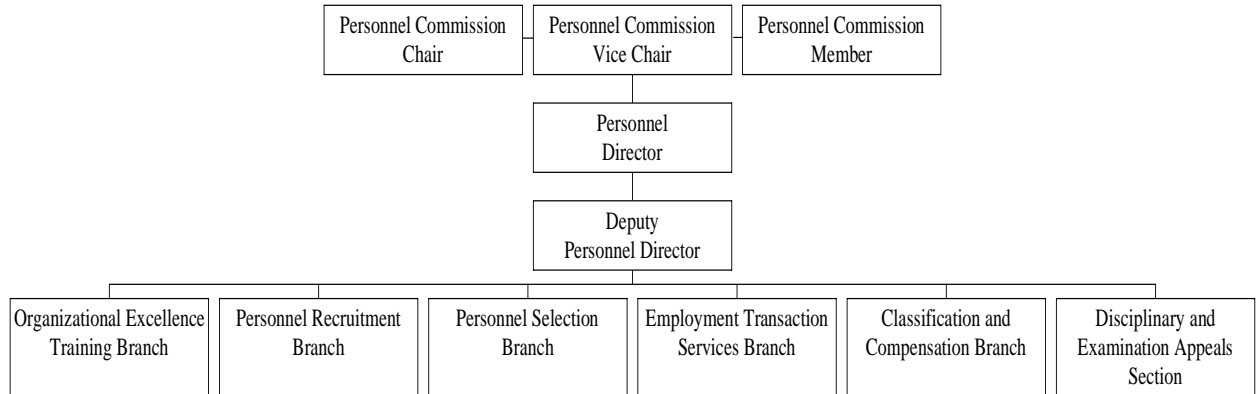
*Authorized Expenditures by Division and Sub-Divison**

<i>Division and Sub-Division Name</i>		<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
37	Facilities Services	\$5,929.6	\$8,757.2

PERSONNEL COMMISSION

MISSION:

To find, develop and build the best talent and create the personnel capacity and organizational structure to make LAUSD one of the top urban school districts in the nation.



FUNCTIONS:

- Create new job classifications and reclassify existing classes by conducting job analysis and auditing positions.
- Determine salary allocation of new classifications.
- Recommend salary adjustments for classifications and those exempt from collective bargaining.
- Conduct special salary and benefits studies.
- Identify, develop, and utilize recruitment sources and strategies that attract and retain highly qualified job applicants from diverse segments of the population.
- Construct, administer, and analyze job related employment and promotional assessment procedures that are in compliance with State and federal laws, regulations, guidelines, and professional standards.
- Develop and administer proficiency tests that assess fluency in a wide variety of foreign languages and high school equivalency for use by the District and clients.
- Design and deliver staff development to enhance the technical, communication, and customer service skills of classified employees.
- Ensure compliance with the No Child Left Behind Act.
- Coordinate mentor programs for school offices.
- Manage tuition reimbursement programs.
- Process employment, transfer, promotion, leaves of absence, and other classified personnel transactions in accordance with applicable laws, rules, and policies.
- Process teacher assistant candidates for employment.
- Initiate the annual performance appraisal process.
- Represent the District in administrative hearings.
- Serve as a neutral resource for the District and employee organizations in negotiating sessions.
- Establish and recommend procedural rules.
- Adjudicate appeals of suspension, demotion, dismissal, selection examination matters, and medical disqualification.

PERSONNEL COMMISSION (cont'd)

MAJOR GOALS:

- Partner with the LAUSD Community to:
 - 1) Develop the best organizational structure and design to achieve the District's mission;
 - 2) Find, select, place and develop talent to ensure the District has the human capital to achieve its objectives;
 - 3) Develop and enhance the competencies of classified employees to enable them to better serve students and staff.

*Authorized Expenditures by Division**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>
91	Personnel Commission & Staff	Non-School Operating Budget			
	1000 Certificated salaries				\$0.1
	2000 Classified salaries	\$7.9	\$8.1	\$8.3	\$9.5
	3000 Employee benefits	\$3.6	\$4.0	\$4.1	\$4.2
	4000 Books and supplies	\$0.6	\$0.6	\$1.1	\$0.5
	5000 Other operating expense	\$0.4	\$0.4	\$0.5	\$0.6
	6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget		\$12.5	\$13.1	\$13.9	\$15.0
91	Personnel Commission & Staff	Budgets Administered for Other Divisions			
	4000 Books and supplies			\$0.0	
	5000 Other operating expense	\$0.1	\$0.1	\$0.1	\$0.1
	7000 Other outgo				\$0.0
Budgets Administered for Other Divisions		\$0.1	\$0.1	\$0.1	\$0.1
91	Personnel Commission & Staff	School Budgets Assigned To This Division			
	4000 Books and supplies	\$0.0	\$0.0	\$0.1	\$0.1
School Budgets Assigned To This Division		\$0.0	\$0.0	\$0.1	\$0.1
91	Personnel Commission & Staff	Other Budget Items			
	2000 Classified salaries	\$0.0	\$0.0	\$0.0	
	3000 Employee benefits	\$0.0	\$0.0	\$0.0	
	7000 Other outgo	\$0.0	\$0.0		
Other Budget Items		\$0.0	\$0.0	\$0.0	
91	Personnel Commission & Staff	\$12.7	\$13.3	\$14.2	\$15.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

			<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
			<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
<i>Division Name</i>			<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
91	Personnel Commission & Staff		Nonschool Operating Budget			
	1000	Certificated Salaries	0.0	0.0	0.0	1.0
	2000	Classified Salaries	165.1	168.1	171.4	186.9
Nonschool Operating Budget			165.1	168.1	171.4	187.9
91	Personnel Commission & Staff		165.1	168.1	171.4	187.9

IV. Financial Details

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IV.

FINANCIAL DETAILS

Introduction

The Financial Details Section presents District budget information that is more detailed than the summary and graphic information presented in the Fund Highlights and School and Divisions Sections of this document.

This section includes tables for revenue and expenditures by fund, and General Fund details.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

General Fund - Regular Program is the primary operating fund for the K - 12 program.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$81.1	\$81.1	\$72.1	\$72.1
Designated Beginning Balance	\$443.8	\$368.9	\$158.0	\$189.0	\$245.8	\$245.8	\$279.1	\$279.1
Inventories, Cash, Other	\$12.8	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6
Economic Uncertainties	\$94.8	\$87.9	\$31.7	\$33.3	\$67.6	\$67.6	\$71.5	\$71.5
Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$576.2	\$489.6	\$240.0	\$348.5	\$410.2	\$410.2	\$438.3	\$438.3
<i>Revenue</i>								
Revenue Limit Revenues	\$3,316.1	\$3,300.8	\$3,431.9	\$3,569.3	\$3,662.8	\$3,704.6	\$3,653.1	\$3,653.1
Federal Revenues	\$128.7	\$154.4	\$133.5	\$131.2	\$134.2	\$149.1	\$153.1	\$153.1
State Revenues	\$1,499.8	\$1,434.6	\$1,587.9	\$1,593.0	\$1,886.8	\$1,915.3	\$1,942.3	\$1,942.3
Local Revenues	\$92.9	\$65.9	\$73.8	\$88.2	\$81.7	\$87.5	\$100.6	\$100.6
Interfund Transfers In	\$8.8	\$8.3	\$28.3	\$34.7	\$78.3	\$78.3	\$64.5	\$64.5
Other Financing Sources	\$187.9	\$19.5	\$215.5	\$1.4	(\$5.9)	\$1.3	\$12.5	\$12.5
Interprogram Transfers	\$0.0	\$13.6	\$0.0	\$0.0	\$0.0	(\$0.2)	\$0.0	\$0.0
Local Miscellaneous	(\$19.5)	\$4.4	\$3.2	\$7.2	\$7.9	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$5,214.6	\$5,001.6	\$5,474.1	\$5,425.0	\$5,845.8	\$5,935.9	\$5,926.1	\$5,926.1
<i>Total Sources of Funds</i>	\$5,790.8	\$5,491.2	\$5,714.1	\$5,773.5	\$6,256.0	\$6,346.1	\$6,364.4	\$6,364.4
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$2,563.3	\$2,542.5	\$2,554.4	\$2,605.1	\$2,721.4	\$2,817.8	\$2,887.8	\$2,852.3
Classified Salaries	\$793.5	\$794.6	\$774.4	\$797.6	\$885.7	\$924.1	\$917.2	\$863.1
Employee Benefits	\$1,006.2	\$1,087.0	\$1,097.8	\$1,150.9	\$1,215.3	\$1,221.1	\$1,199.3	\$1,182.2
Books and Supplies	\$214.1	\$175.1	\$192.2	\$237.2	\$588.1	\$267.1	\$542.8	\$354.7
Other Operating Expense	\$463.2	\$489.3	\$452.3	\$468.3	\$575.8	\$539.4	\$609.6	\$564.7
Capital Outlay	\$44.5	\$32.4	\$26.5	\$23.0	\$90.1	\$35.1	\$53.9	\$42.5
Other Outgo	\$216.3	\$130.4	\$268.0	\$81.3	\$12.7	\$64.6	\$59.8	\$59.9
<i>Total Expenditure</i>	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,270.5	\$5,919.4
<i>Ending Balance</i>								
Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$81.1	\$69.7	\$100.3	\$0.0	\$92.2
Carryover Ending Balance*	\$368.9	\$158.0	\$189.0	\$245.8	\$10.0	\$289.4	\$5.9	\$62.1
Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6	\$15.6
Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$72.4	\$72.4
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$202.7
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$489.6	\$240.0	\$348.5	\$410.2	\$166.9	\$476.9	\$93.9	\$445.0
<i>Total Uses of Funds</i>	\$5,790.8	\$5,491.2	\$5,714.1	\$5,773.5	\$6,256.0	\$6,346.1	\$6,364.4	\$6,364.4

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

General Fund - Specially Funded is the fund used for K - 12 grants, including Title 1 and Economic Impact Aid.

Specially Funded Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$4.8	\$89.4	\$84.0	\$1.1	\$24.3	\$24.3	\$80.0	\$80.0
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Audit Adjustments	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$6.2	\$89.4	\$84.0	\$1.1	\$24.3	\$24.3	\$80.0	\$80.0
<i>Revenue</i>								
Federal Revenues	\$452.7	\$565.8	\$663.4	\$751.9	\$801.9	\$684.1	\$752.6	\$752.6
State Revenues	\$296.3	\$314.4	\$303.3	\$328.6	\$387.5	\$320.5	\$394.1	\$394.1
Local Revenues	\$13.0	\$12.2	\$11.9	\$9.8	\$23.9	\$13.0	\$39.3	\$39.3
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$57.3	\$47.7	\$7.2	\$47.5	\$47.5
Other Financing Sources	\$88.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	(\$13.5)	\$0.0	\$0.0	\$0.0	\$52.2	\$0.0	\$0.0
Local Miscellaneous	\$19.5	(\$4.4)	(\$4.4)	(\$7.2)	\$0.0	\$0.2	\$0.0	\$0.0
<i>Total Revenue</i>	\$869.8	\$874.5	\$974.2	\$1,140.5	\$1,260.9	\$1,077.2	\$1,233.4	\$1,233.4
Total Sources of Funds	\$876.0	\$963.9	\$1,058.2	\$1,141.5	\$1,285.2	\$1,101.5	\$1,313.5	\$1,313.5
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$336.6	\$376.9	\$422.9	\$445.8	\$459.6	\$444.7	\$524.4	\$524.4
Classified Salaries	\$82.6	\$85.8	\$96.5	\$100.3	\$116.3	\$96.6	\$117.1	\$114.6
Employee Benefits	\$90.9	\$109.5	\$130.5	\$141.3	\$134.0	\$145.0	\$164.9	\$164.7
Books and Supplies	\$158.5	\$177.1	\$176.5	\$198.7	\$290.7	\$120.4	\$253.5	\$235.0
Other Operating Expense	\$84.0	\$85.4	\$113.2	\$148.6	\$211.4	\$176.6	\$203.0	\$199.1
Capital Outlay	\$9.1	\$12.0	\$16.1	\$40.1	\$33.7	\$6.9	\$18.5	\$18.5
Other Outgo	\$24.8	\$33.2	\$101.5	\$42.4	\$39.6	\$31.3	\$32.0	\$32.0
<i>Total Expenditure</i>	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,313.5	\$1,288.3
<i>Ending Balance</i>								
Carryover Ending Balance*	\$88.8	\$84.0	\$1.1	\$24.3	\$0.0	\$80.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$25.2
Reserve for Anticipated Bal	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$89.4	\$84.0	\$1.1	\$24.3	\$0.0	\$80.0	\$0.0	\$25.2
Total Uses of Funds	\$876.0	\$963.9	\$1,058.2	\$1,141.5	\$1,285.2	\$1,101.5	\$1,313.5	\$1,313.5

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Adult Education Fund - Regular (029/110)

The Adult Education Fund mainly operates Community Adult Schools that serve adults and a small number of concurrently enrolled students.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$4.4	\$1.4	\$0.0	\$5.1	\$8.6	\$8.6	\$22.1	\$22.1
Designated Beginning Balance	\$2.9	\$4.3	\$1.0	\$1.7	\$10.3	\$10.3	\$6.3	\$6.3
Inventories, Cash, Other	\$0.4	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Beginning Balance</i>	\$7.7	\$6.1	\$1.4	\$7.0	\$19.1	\$19.1	\$28.5	\$28.5
<i>Revenue</i>								
Revenue Limit Revenues	\$140.9	\$136.1	\$143.4	\$155.3	\$168.6	\$168.6	\$181.4	\$181.4
Local Revenues	\$0.8	\$0.8	\$0.9	\$1.9	\$1.8	\$1.8	\$2.1	\$2.1
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.9	\$0.0	\$0.0
<i>Total Revenue</i>	\$141.7	\$136.8	\$144.3	\$157.2	\$170.4	\$174.3	\$183.5	\$183.5
<i>Total Sources of Funds</i>	\$149.4	\$142.9	\$145.7	\$164.2	\$189.5	\$193.4	\$212.1	\$212.1
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$89.0	\$86.3	\$82.4	\$84.8	\$98.3	\$95.7	\$128.2	\$116.8
Classified Salaries	\$13.6	\$13.1	\$14.2	\$13.8	\$17.1	\$16.5	\$19.6	\$19.4
Employee Benefits	\$28.7	\$29.7	\$30.4	\$32.4	\$36.1	\$37.1	\$44.8	\$43.3
Books and Supplies	\$1.2	\$1.3	\$1.6	\$2.5	\$16.2	\$4.3	\$9.7	\$3.1
Other Operating Expense	\$2.8	\$2.7	\$4.0	\$5.2	\$12.5	\$5.3	\$3.9	\$3.9
Capital Outlay	\$0.2	\$0.5	\$0.3	\$0.1	\$3.5	\$0.4	\$3.0	(\$0.2)
Other Outgo	\$7.9	\$7.9	\$5.8	\$6.2	\$5.7	\$5.6	\$2.7	\$2.7
<i>Total Expenditure</i>	\$143.3	\$141.5	\$138.8	\$145.1	\$189.3	\$164.9	\$211.9	\$189.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$1.4	\$0.0	\$5.1	\$8.6	\$0.0	\$22.1	\$0.0	\$16.7
Carryover Ending Balance*	\$4.3	\$1.0	\$1.7	\$10.3	\$0.0	\$6.2	\$0.0	\$6.2
Inventories, Cash, Other	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$6.1	\$1.4	\$7.0	\$19.1	\$0.2	\$28.5	\$0.2	\$23.1
<i>Total Uses of Funds</i>	\$149.4	\$142.9	\$145.7	\$164.2	\$189.5	\$193.4	\$212.1	\$212.1

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Adult Education Fund - SFP (029/110)

The Adult Education Fund mainly operates Community Adult Schools that serve adults and a small number of concurrently enrolled students.

Specially Funded Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Revenue</i>								
Federal Revenues	\$22.4	\$24.3	\$20.7	\$19.0	\$23.7	\$18.4	\$26.0	\$26.0
State Revenues	\$11.3	\$11.5	\$13.3	\$11.5	\$27.4	\$13.4	\$29.4	\$29.4
Local Revenues	\$0.1	\$0.2	\$0.2	\$0.2	\$0.5	\$0.2	\$0.5	\$0.5
<i>Total Revenue</i>	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Total Sources of Funds	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$12.9	\$14.1	\$14.3	\$13.0	\$23.1	\$12.6	\$20.0	\$20.0
Classified Salaries	\$6.8	\$6.7	\$7.6	\$7.1	\$13.6	\$7.7	\$9.8	\$9.8
Employee Benefits	\$5.3	\$6.4	\$6.9	\$6.5	\$9.0	\$6.2	\$6.3	\$6.3
Books and Supplies	\$6.9	\$6.8	\$3.9	\$2.8	\$2.1	\$4.0	\$16.5	\$16.5
Other Operating Expense	\$1.5	\$1.3	\$1.0	\$0.7	\$1.3	\$0.9	\$1.2	\$1.2
Capital Outlay	\$0.1	\$0.3	\$0.3	\$0.1	\$0.8	\$0.3	\$0.4	\$0.4
Other Outgo	\$0.3	\$0.3	\$0.3	\$0.3	\$1.7	\$0.0	\$1.6	\$1.6
	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
<i>Total Expenditure</i>	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Total Uses of Funds	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Child Development Fund - Regular (011/120)

Child Development Fund provides pre-school, all-day, and after school programs for children. Fees are based on each family's ability to pay.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$2.4	\$3.9	\$1.4	\$3.3	\$5.7	\$5.7	\$5.0	\$5.0
Inventories, Cash, Other	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Beginning Balance</i>	\$2.5	\$4.0	\$1.7	\$3.4	\$5.8	\$5.8	\$5.1	\$5.1
<i>Revenue</i>								
Federal Revenues	\$21.7	\$19.9	\$21.3	\$15.1	\$15.2	\$15.2	\$15.2	\$15.2
State Revenues	\$54.8	\$56.1	\$58.3	\$69.3	\$78.8	\$78.8	\$85.7	\$85.7
Local Revenues	\$1.5	\$1.5	\$1.6	\$1.6	\$1.8	\$1.8	\$2.0	\$2.0
Interfund Transfers In	\$8.5	\$8.4	\$8.1	\$8.8	\$7.9	\$10.0	\$10.1	\$10.1
<i>Total Revenue</i>	\$86.4	\$86.0	\$89.3	\$94.9	\$103.6	\$105.8	\$112.9	\$112.9
<i>Total Sources of Funds</i>	\$89.0	\$90.0	\$90.9	\$98.3	\$109.4	\$111.6	\$117.9	\$117.9
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$30.7	\$30.8	\$31.4	\$32.7	\$35.5	\$36.4	\$37.6	\$36.6
Classified Salaries	\$27.5	\$27.3	\$28.1	\$29.3	\$32.3	\$32.5	\$37.4	\$35.7
Employee Benefits	\$20.1	\$22.2	\$21.8	\$23.6	\$24.0	\$25.3	\$25.1	\$24.8
Books and Supplies	\$2.3	\$2.7	\$1.9	\$2.3	\$9.0	\$5.5	\$11.7	\$7.4
Other Operating Expense	\$2.6	\$3.6	\$2.7	\$2.4	\$4.1	\$3.6	\$3.2	\$1.4
Capital Outlay	\$0.1	\$0.1	\$0.1	\$0.1	\$2.4	\$1.3	\$2.8	\$0.5
Other Outgo	\$1.6	\$1.5	\$1.4	\$2.0	\$2.0	\$2.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$85.0	\$88.3	\$87.5	\$92.4	\$109.3	\$106.5	\$117.8	\$106.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$3.9	\$1.4	\$3.3	\$5.7	\$0.0	\$5.0	\$0.0	\$11.4
Inventories, Cash, Other	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$4.0	\$1.7	\$3.4	\$5.8	\$0.1	\$5.1	\$0.1	\$11.5
<i>Total Uses of Funds</i>	\$89.0	\$90.0	\$90.9	\$98.3	\$109.4	\$111.6	\$117.9	\$117.9

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Child Development Fund - SFP (011/120)

Child Development Fund provides pre-school, all-day, and after school programs for children. Fees are based on each family's ability to pay.

Specialty Funded Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.5	\$0.5	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4	\$0.4
<i>Total Beginning Balance</i>	\$0.0	\$0.5	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.1	\$0.1	\$0.2	\$0.5	\$0.0	\$1.0	\$1.0
State Revenues	\$11.0	\$11.5	\$15.2	\$11.5	\$27.3	\$14.0	\$32.1	\$32.1
Local Revenues	\$1.1	\$2.6	\$4.8	\$5.3	\$10.9	\$8.4	\$13.0	\$13.0
Other Financing Sources	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$12.6	\$14.2	\$20.1	\$17.0	\$38.6	\$22.4	\$46.0	\$46.0
<i>Total Sources of Funds</i>	\$12.6	\$14.7	\$20.5	\$17.4	\$39.0	\$22.8	\$46.4	\$46.4
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$4.5	\$4.8	\$5.4	\$5.9	\$8.0	\$7.8	\$7.5	\$7.5
Classified Salaries	\$3.8	\$4.5	\$4.9	\$4.4	\$7.5	\$5.4	\$6.0	\$6.0
Employee Benefits	\$2.3	\$2.4	\$3.0	\$3.2	\$5.7	\$4.0	\$4.4	\$4.4
Books and Supplies	\$0.4	\$1.2	\$1.6	\$0.9	\$8.9	\$2.0	\$18.0	\$18.0
Other Operating Expense	\$0.5	\$1.0	\$2.1	\$1.9	\$5.1	\$2.3	\$6.7	\$6.7
Capital Outlay	\$0.2	\$0.0	\$2.4	\$0.0	\$2.5	\$0.0	\$2.5	\$2.5
Other Outgo	\$0.5	\$0.4	\$0.7	\$0.7	\$1.2	\$0.0	\$1.3	\$1.3
	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
<i>Total Expenditure</i>	\$12.2	\$14.3	\$20.1	\$17.1	\$39.0	\$22.4	\$46.4	\$46.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.5	\$0.5	\$0.4	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.5	\$0.5	\$0.4	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$12.6	\$14.7	\$20.5	\$17.4	\$39.0	\$22.8	\$46.4	\$46.4

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Cafeteria Fund (030/130)

Cafeteria Fund provides all school nutrition programs in elementary and secondary schools.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$23.4	\$10.0	\$0.5	\$1.0	\$0.6	\$0.6	\$7.1	\$7.1
Designated Beginning Balance	\$6.2	\$6.3	\$19.2	\$32.6	\$26.0	\$26.0	\$26.8	\$26.8
Inventories, Cash, Other	\$9.9	\$8.0	\$8.0	\$7.6	\$32.6	\$32.6	\$7.6	\$7.6
<i>Total Beginning Balance</i>	\$39.5	\$24.3	\$27.7	\$41.2	\$59.2	\$59.2	\$41.4	\$41.4
<i>Revenue</i>								
Federal Revenues	\$189.2	\$204.1	\$226.6	\$216.7	\$223.4	\$209.0	\$231.4	\$231.4
State Revenues	\$13.0	\$13.6	\$14.1	\$13.8	\$17.5	\$14.1	\$16.8	\$16.8
Local Revenues	\$32.0	\$23.8	\$20.6	\$20.8	\$21.9	\$22.6	\$22.6	\$22.6
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$30.4	\$30.4
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$1.1	\$0.0	\$3.5	\$0.0	\$0.0
<i>Total Revenue</i>	\$234.3	\$241.6	\$261.4	\$263.6	\$262.9	\$249.2	\$301.2	\$301.2
Total Sources of Funds	\$273.8	\$265.9	\$289.1	\$304.9	\$322.0	\$308.3	\$342.6	\$342.6
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$99.7	\$91.4	\$88.6	\$86.2	\$93.0	\$99.2	\$116.3	\$116.3
Employee Benefits	\$41.2	\$39.2	\$38.0	\$40.5	\$37.3	\$39.0	\$75.9	\$75.9
Books and Supplies	\$96.5	\$96.8	\$112.4	\$109.9	\$140.7	\$120.0	\$125.3	\$125.3
Other Operating Expense	\$8.4	\$8.0	\$7.6	\$9.1	\$11.3	\$9.3	\$9.7	\$9.7
Capital Outlay	\$1.1	\$0.1	\$0.0	\$0.0	\$7.3	\$1.1	\$7.3	\$7.3
Other Outgo	\$2.5	\$2.6	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$249.4	\$238.2	\$247.9	\$245.7	\$289.5	\$268.7	\$334.5	\$334.5
<i>Ending Balance</i>								
Undesignated Ending Balance	\$10.0	\$0.5	\$1.0	\$0.6	\$0.0	\$0.0	\$0.1	\$0.1
Carryover Ending Balance*	\$6.3	\$19.2	\$32.6	\$26.0	\$0.0	\$32.0	\$0.4	\$0.4
Inventories, Cash, Other	\$8.0	\$8.0	\$7.6	\$32.6	\$32.6	\$7.7	\$7.6	\$7.6
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$24.3	\$27.7	\$41.2	\$59.2	\$32.6	\$39.7	\$8.1	\$8.1
Total Uses of Funds	\$273.8	\$265.9	\$289.1	\$304.9	\$322.0	\$308.3	\$342.6	\$342.6

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Deferred Maintenance Fund (027/140)

Deferred Maintenance Fund provides for major maintenance projects including repair of plumbing, heating, air conditioning, electrical, roofing, floors, and interior or exterior paint. Funding is half from the State and half from the District.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$61.7	\$45.0	\$21.5	\$56.9	\$110.6	\$110.6	\$136.2	\$136.2
<i>Total Beginning Balance</i>	\$61.7	\$45.0	\$21.5	\$56.9	\$110.6	\$110.6	\$136.2	\$136.2
<i>Revenue</i>								
State Revenues	\$27.2	(\$16.5)	\$30.1	\$30.7	\$30.7	\$30.7	\$30.2	\$30.2
Local Revenues	\$0.6	\$0.1	\$0.8	\$2.8	\$3.0	\$3.0	\$3.0	\$3.0
Interfund Transfers In	\$2.1	\$8.1	\$23.3	\$30.0	\$30.7	\$30.7	\$30.9	\$30.9
<i>Total Revenue</i>	\$29.9	(\$8.3)	\$54.2	\$63.5	\$64.3	\$64.3	\$64.1	\$64.1
<i>Total Sources of Funds</i>	\$91.6	\$36.7	\$75.6	\$120.4	\$174.9	\$174.9	\$200.3	\$200.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$8.2	\$4.2	\$4.2	\$3.2	\$11.0	\$4.8	\$11.2	\$4.2
Employee Benefits	\$3.2	\$2.1	\$1.7	\$1.3	\$1.8	\$2.0	\$4.2	\$1.8
Books and Supplies	\$4.0	\$0.9	\$1.1	\$0.7	\$32.9	\$1.5	\$51.6	\$11.6
Other Operating Expense	\$22.9	\$9.4	\$10.2	\$3.5	\$129.2	\$28.2	\$133.4	\$32.7
Capital Outlay	\$8.3	(\$1.3)	\$1.5	\$1.1	\$0.0	\$2.2	\$0.0	\$0.0
<i>Total Expenditure</i>	\$46.5	\$15.2	\$18.7	\$9.8	\$174.9	\$38.7	\$200.3	\$50.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$45.0	\$21.5	\$56.9	\$110.6	\$0.0	\$136.2	\$0.0	\$150.1
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$45.0	\$21.5	\$56.9	\$110.6	\$0.0	\$136.2	\$0.0	\$150.1
<i>Total Uses of Funds</i>	\$91.6	\$36.7	\$75.6	\$120.4	\$174.9	\$174.9	\$200.3	\$200.3

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Building Fund - Proposition BB (045/211)

Prop BB was a local bond issue approved by voters in April 1997. This fund is used for construction of new schools and repair and modernization of existing schools, often with State matching funds. There is \$ 0 million of unused authority.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$669.9	\$860.2	\$483.3	\$257.4	\$213.5	\$213.5	\$117.9	\$117.9
Inventories, Cash, Other	(\$2.5)	\$17.5	\$12.7	\$7.3	\$3.0	\$3.0	\$3.0	\$3.0
Audit Adjustments	\$20.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$687.8	\$877.7	\$496.0	\$264.8	\$216.5	\$216.5	\$120.9	\$120.9
<i>Revenue</i>								
Local Revenues	\$12.4	\$6.4	\$10.7	\$10.7	\$4.8	\$17.6	\$4.0	\$4.0
Other Financing Sources	\$507.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$519.8	\$6.4	\$10.7	\$10.7	\$4.8	\$17.6	\$4.0	\$4.0
Total Sources of Funds	\$1,207.6	\$884.1	\$506.8	\$275.4	\$221.3	\$234.1	\$124.9	\$124.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$14.6	\$17.9	\$11.3	\$6.6	\$14.0	\$1.6	\$0.7	\$0.7
Employee Benefits	\$6.4	\$6.7	\$4.5	\$2.7	\$3.1	\$0.7	\$0.3	\$0.3
Books and Supplies	\$4.2	\$4.2	\$1.5	\$0.6	\$0.0	\$0.2	\$0.0	\$0.0
Other Operating Expense	\$127.7	\$125.6	\$28.1	\$8.7	\$148.1	\$8.2	\$0.1	\$0.1
Capital Outlay	\$176.9	\$233.7	\$198.8	\$40.3	\$53.1	\$102.5	\$123.9	\$93.6
<i>Total Expenditure</i>	\$329.9	\$388.1	\$244.3	\$58.9	\$218.3	\$113.3	\$124.9	\$94.6
<i>Ending Balance</i>								
Carryover Ending Balance*	\$860.2	\$483.3	\$255.1	\$213.5	\$0.0	\$117.9	\$0.0	\$30.3
Inventories, Cash, Other	\$17.5	\$12.7	\$7.3	\$3.0	\$3.0	\$3.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$877.7	\$496.0	\$262.5	\$216.5	\$3.0	\$120.9	\$0.0	\$30.3
Total Uses of Funds	\$1,207.6	\$884.1	\$506.8	\$275.4	\$221.3	\$234.1	\$124.9	\$124.9

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Building Fund - Measure K (044/213)

This fund is used for new school construction and repair and modernization of existing schools. Measure K was a local bond issue passed by voters in November 2002. Most projects also receive a State match. There is \$750 million of unused authority.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$2,057.5	\$1,676.0	\$1,041.0	\$372.9	\$372.9	\$171.7	\$171.7
<i>Total Beginning Balance</i>	\$0.0	\$2,057.5	\$1,676.0	\$1,041.0	\$372.9	\$372.9	\$171.7	\$171.7
<i>Revenue</i>								
Local Revenues	\$5.1	\$32.4	\$26.0	\$23.6	\$7.8	\$21.9	\$7.0	\$7.0
Other Financing Sources	\$2,100.0	\$0.0	\$0.0	\$0.0	\$1,147.3	\$500.0	\$915.7	\$915.7
<i>Total Revenue</i>	\$2,105.1	\$32.4	\$26.0	\$23.6	\$1,155.0	\$521.9	\$922.7	\$922.7
<i>Total Sources of Funds</i>	\$2,105.1	\$2,090.0	\$1,702.0	\$1,064.6	\$1,527.9	\$894.8	\$1,094.5	\$1,094.5
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.4	\$14.3	\$25.5	\$28.7	\$30.2	\$18.0	\$34.1	\$24.1
Employee Benefits	\$0.2	\$5.8	\$9.4	\$7.5	\$12.9	\$8.1	\$14.1	\$9.1
Books and Supplies	\$0.0	\$1.3	\$3.2	\$6.3	\$19.0	\$2.8	\$0.0	\$0.0
Other Operating Expense	\$10.7	\$56.9	\$14.1	\$12.7	\$26.1	\$11.0	\$0.0	\$0.0
Capital Outlay	\$36.2	\$335.6	\$604.9	\$636.4	\$1,439.7	\$683.1	\$1,046.3	\$896.3
<i>Total Expenditure</i>	\$47.5	\$414.0	\$657.1	\$691.7	\$1,527.9	\$723.0	\$1,094.5	\$929.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$2,057.5	\$1,676.0	\$1,044.9	\$372.9	\$0.0	\$171.7	\$0.0	\$165.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$2,057.5	\$1,676.0	\$1,044.9	\$372.9	\$0.0	\$171.7	\$0.0	\$165.0
<i>Total Uses of Funds</i>	\$2,105.1	\$2,090.0	\$1,702.0	\$1,064.6	\$1,527.9	\$894.8	\$1,094.5	\$1,094.5

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Building Fund - Measure R (043/210)

Measure R was a local bond measure approved by voters in March 2004. The total value of the bond was \$ 3,350 million. This fund is used for new school construction and repairs to existing schools. Most projects also receive matching State funds.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	(\$174.8)	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$342.5	\$342.5	\$341.5	\$341.5
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	(\$174.8)	\$342.5	\$342.5	\$341.8	\$341.8
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$0.0	\$15.4	\$10.4	\$34.0	\$10.6	\$10.6
Interfund Transfers In	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$228.8	\$904.7	\$1,299.3	\$400.0	\$2,553.4	\$2,553.4
Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.0	\$0.0	\$228.9	\$920.1	\$1,309.7	\$434.0	\$2,564.0	\$2,564.0
<i>Total Sources of Funds</i>	\$0.0	\$0.0	\$228.9	\$745.3	\$1,652.3	\$776.5	\$2,905.8	\$2,905.8
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$9.1	\$16.7	\$27.8	\$19.8	\$38.4	\$22.4
Employee Benefits	\$0.0	\$0.0	\$3.6	\$6.7	\$11.6	\$8.8	\$15.4	\$9.4
Books and Supplies	\$0.0	\$0.0	\$2.5	\$4.4	\$0.0	\$2.8	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$7.8	\$18.5	\$18.5	\$11.6	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$211.1	\$356.5	\$1,594.3	\$390.3	\$2,851.7	\$1,151.7
Other Outgo	\$0.0	\$0.0	\$150.0	\$0.0	\$0.0	\$1.4	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$0.0	\$384.1	\$402.8	\$1,652.3	\$434.7	\$2,905.5	\$1,183.5
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	(\$155.3)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$342.5	\$0.0	\$341.5	\$0.0	\$1,722.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	(\$155.3)	\$342.5	\$0.0	\$341.8	\$0.3	\$1,722.3
<i>Total Uses of Funds</i>	\$0.0	\$0.0	\$228.9	\$745.3	\$1,652.3	\$776.5	\$2,905.8	\$2,905.8

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Building Fund - Measure Y (042/214)

Measure Y was a local bond issue approved by voters in November 2005. The total dollar value of the bond was \$ 3,985 million. This fund is used for school construction and modernization, with a goal of returning all schools to a traditional calendar.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$168.2	\$168.2	\$117.8	\$117.8
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$168.2	\$168.2	\$117.8	\$117.8
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$0.0	\$3.0	\$2.7	\$9.7	\$10.8	\$10.8
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$401.0	\$228.3	\$0.0	\$1,387.4	\$1,387.4
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$404.0	\$231.0	\$9.7	\$1,398.2	\$1,398.2
<i>Total Sources of Funds</i>	\$0.0	\$0.0	\$0.0	\$404.0	\$399.2	\$177.9	\$1,516.0	\$1,516.0
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.4	\$12.0	\$6.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$4.6	\$2.1
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.2	\$3.0	\$1.5
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$6.7	\$0.0	\$0.0	\$1.8	\$1.4
Capital Outlay	\$0.0	\$0.0	\$0.0	\$20.4	\$363.0	\$27.4	\$1,462.6	\$462.6
Other Outgo	\$0.0	\$0.0	\$0.0	\$208.6	\$35.7	\$31.9	\$31.9	\$31.9
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.0	\$235.8	\$399.2	\$60.1	\$1,516.0	\$505.6
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$168.2	\$0.0	\$117.8	\$0.0	\$1,010.4
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.0	\$168.2	\$0.0	\$117.8	\$0.0	\$1,010.4
<i>Total Uses of Funds</i>	\$0.0	\$0.0	\$0.0	\$404.0	\$399.2	\$177.9	\$1,516.0	\$1,516.0

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

County Sch Facilities Fund - Prop 1D (068/353)

Proposition 1D was a State bond issue approved by voters in 2006 in which \$ 7.3 billion was allocated for K-12 school construction and modernization. In most cases, a 50% local match is required.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$700.0	\$700.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.2	\$3.2
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$703.2
<i>Total Sources of Funds</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$703.2
Uses of Funds								
<i>Expenditure</i>								
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$358.0
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$358.0
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$345.2
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$345.2
<i>Total Uses of Funds</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$703.2	\$703.2

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

County Sch Facilities Fund - Prop 55 (067/352)

Proposition 55 was a State bond issue approved by voters in 2004 in which \$ 10.0 billion was allocated for K-12 school construction and modernization. In most cases, a 50% local match is required.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$19.1	\$223.3	\$223.3	\$518.0	\$518.0
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$19.1	\$223.3	\$223.3	\$518.0	\$518.0
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$37.4	\$360.2	\$735.0	\$354.9	\$810.0	\$810.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$5.2	\$24.4	\$17.5	\$9.9	\$9.9
<i>Total Revenue</i>	\$0.0	\$0.0	\$37.4	\$365.4	\$759.4	\$372.4	\$819.9	\$819.9
<i>Total Sources of Funds</i>	\$0.0	\$0.0	\$37.4	\$384.5	\$982.7	\$595.7	\$1,337.9	\$1,337.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$18.3	\$161.1	\$982.7	\$77.6	\$1,337.9	\$667.9
<i>Total Expenditure</i>	\$0.0	\$0.0	\$18.3	\$161.2	\$982.7	\$77.8	\$1,337.9	\$667.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$19.1	\$223.3	\$0.0	\$518.0	\$0.0	\$670.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$19.1	\$223.3	\$0.0	\$518.0	\$0.0	\$670.0
<i>Total Uses of Funds</i>	\$0.0	\$0.0	\$37.4	\$384.5	\$982.7	\$595.7	\$1,337.9	\$1,337.9

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

County Sch Facilities Fund - Prop 47 (066/351)

Proposition 47 was a State bond issue approved by voters in 2002 in which \$ 11.4 billion was allocated for K-12 school construction and modernization. In most cases, a 50% local match is required.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$7.8	\$74.1	\$65.0	\$55.0	\$55.0	\$1.8	\$1.8
<i>Total Beginning Balance</i>	\$0.0	\$7.8	\$74.1	\$65.0	\$55.0	\$55.0	\$1.8	\$1.8
<i>Revenue</i>								
State Revenues	\$87.3	\$101.1	\$62.4	\$2.1	\$315.0	\$0.0	\$700.0	\$700.0
Local Revenues	\$0.2	\$0.2	\$0.0	\$6.3	\$8.8	\$9.9	\$8.6	\$8.6
<i>Total Revenue</i>	\$87.5	\$101.4	\$62.4	\$8.4	\$323.8	\$9.9	\$708.6	\$708.6
<i>Total Sources of Funds</i>	\$87.5	\$109.2	\$136.5	\$73.4	\$378.8	\$64.9	\$710.4	\$710.4
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.8	\$0.4	\$1.4	\$1.7	\$0.3	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.2	\$0.1	\$0.5	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.1	\$0.0	\$0.2	\$0.1	\$0.0	\$1.0	\$0.0	\$0.0
Other Operating Expense	\$2.8	\$2.9	\$0.7	\$1.3	\$0.0	\$0.1	\$0.0	\$0.0
Capital Outlay	\$75.8	\$31.6	\$68.7	\$14.7	\$378.5	\$62.0	\$710.4	\$260.4
<i>Total Expenditure</i>	\$79.7	\$35.0	\$71.5	\$18.4	\$378.8	\$63.1	\$710.4	\$260.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$7.8	\$74.1	\$65.0	\$55.0	\$0.0	\$1.8	\$0.0	\$450.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$7.8	\$74.1	\$65.0	\$55.0	\$0.0	\$1.8	\$0.0	\$450.0
<i>Total Uses of Funds</i>	\$87.5	\$109.2	\$136.5	\$73.4	\$378.8	\$64.9	\$710.4	\$710.4

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

County Sch Facilities Fund - Prop 1A (065/350)

Proposition 1A was a State bond issue approved by voters in 1998 in which \$ 6.7 billion was allocated for school construction and modernization. In most cases, a 50% local match is required. All of the funds have been allocated to projects.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$46.8	\$49.3	\$332.1	\$162.3	\$66.6	\$66.6	\$27.0	\$27.0
<i>Total Beginning Balance</i>	\$46.8	\$49.3	\$332.1	\$162.3	\$66.6	\$66.6	\$27.0	\$27.0
<i>Revenue</i>								
State Revenues	\$115.9	\$490.9	(\$0.7)	(\$0.1)	\$0.0	(\$1.8)	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$23.1	\$2.7	\$3.6	\$1.9	\$1.9
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.4	\$0.0	\$0.0
<i>Total Revenue</i>	\$115.9	\$490.9	(\$0.7)	\$23.1	\$2.7	\$3.2	\$1.9	\$1.9
<i>Total Sources of Funds</i>	\$162.7	\$540.2	\$331.4	\$185.4	\$69.4	\$69.8	\$28.9	\$28.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.0	\$1.5	\$1.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.4	\$0.5	\$0.4	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.3	\$0.3	\$0.2	\$0.3	\$0.0	\$1.0	\$0.0	\$0.0
Other Operating Expense	\$6.6	\$3.0	(\$0.1)	\$0.3	\$0.0	\$0.1	\$0.0	\$0.0
Capital Outlay	\$105.0	\$202.8	\$167.5	\$114.1	\$69.4	\$41.6	\$28.9	\$28.9
Other Outgo	\$0.0	\$0.0	\$0.0	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$113.3	\$208.1	\$169.0	\$118.8	\$69.4	\$42.7	\$28.9	\$28.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$49.3	\$332.1	\$162.3	\$66.6	\$0.0	\$27.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$49.3	\$332.1	\$162.3	\$66.6	\$0.0	\$27.0	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$162.7	\$540.2	\$331.4	\$185.4	\$69.4	\$69.8	\$28.9	\$28.9

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Special Reserve Fund (015/401)

This fund mainly provides for buildings and capital improvements to relieve overcrowded schools.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$477.1	\$436.4	\$311.1	\$327.8	\$228.0	\$228.0	\$81.9	\$81.9
<i>Total Beginning Balance</i>	\$477.1	\$436.4	\$311.1	\$327.8	\$228.0	\$228.0	\$81.9	\$81.9
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	\$0.0	\$4.8	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$20.6	\$0.3	\$30.5	\$30.5
Local Revenues	\$4.8	\$3.0	\$4.3	\$9.6	\$3.0	\$10.0	\$17.6	\$17.6
Interfund Transfers In	\$168.8	\$13.0	\$127.7	\$27.4	\$0.0	\$0.5	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$10.0	\$113.2	\$0.0	\$128.3	\$128.3
<i>Total Revenue</i>	\$173.6	\$16.0	\$132.0	\$51.9	\$136.7	\$10.7	\$176.4	\$176.4
Total Sources of Funds	\$650.7	\$452.4	\$443.1	\$379.6	\$364.7	\$238.7	\$258.3	\$258.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.9	\$1.5	\$1.5	\$1.3	\$6.5	\$1.5	\$6.6	\$2.8
Employee Benefits	\$1.0	\$0.6	\$0.6	\$0.5	\$2.5	\$0.7	\$2.5	\$1.3
Books and Supplies	\$0.9	\$0.1	\$0.0	\$0.2	\$0.9	\$10.7	\$0.9	\$0.3
Other Operating Expense	\$13.1	\$1.9	(\$0.3)	\$0.2	\$0.0	\$0.6	\$0.4	\$0.2
Capital Outlay	\$204.3	\$116.5	\$67.6	\$92.0	\$260.9	\$88.6	\$165.5	\$103.5
Other Outgo	(\$5.9)	\$20.6	\$46.0	\$57.3	\$94.0	\$54.7	\$82.5	\$82.5
<i>Total Expenditure</i>	\$214.3	\$141.3	\$115.3	\$151.6	\$364.7	\$156.8	\$258.3	\$190.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$436.4	\$311.1	\$303.4	\$228.0	\$0.0	\$81.9	\$0.0	\$67.8
ERP COPS	\$0.0	\$0.0	\$24.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$436.4	\$311.1	\$327.8	\$228.0	\$0.0	\$81.9	\$0.0	\$67.8
Total Uses of Funds	\$650.7	\$452.4	\$443.1	\$379.6	\$364.7	\$238.7	\$258.3	\$258.3

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Special Reserve Fund - CRA (017/400)

This fund is used for school construction projects paid from Community Redevelopment Agency funds.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$1.3	\$3.1	\$6.9	\$10.5	\$11.7	\$11.7	\$15.3	\$15.3
<i>Total Beginning Balance</i>	\$1.3	\$3.1	\$6.9	\$10.5	\$11.7	\$11.7	\$15.3	\$15.3
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$3.5	\$2.1	\$4.7	\$4.0	\$4.2	\$4.2
Interfund Transfers In	\$1.4	\$3.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$1.5	\$3.8	\$3.5	\$2.1	\$4.7	\$4.0	\$4.2	\$4.2
<i>Total Sources of Funds</i>	\$2.8	\$6.9	\$10.5	\$12.5	\$16.5	\$15.7	\$19.5	\$19.5
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1	\$0.1
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	(\$0.3)	\$0.0	\$0.0	\$0.1	\$0.2	\$0.0	\$0.1	\$0.1
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.6	\$16.2	\$0.4	\$19.3	\$2.3
<i>Total Expenditure</i>	(\$0.3)	\$0.0	\$0.0	\$0.8	\$16.5	\$0.4	\$19.5	\$2.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$3.1	\$6.9	\$10.5	\$11.7	\$0.0	\$15.3	\$0.0	\$17.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$3.1	\$6.9	\$10.5	\$11.7	\$0.0	\$15.3	\$0.0	\$17.0
<i>Total Uses of Funds</i>	\$2.8	\$6.9	\$10.5	\$12.5	\$16.5	\$15.7	\$19.5	\$19.5

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Special Reserve Fund - FEMA (022/402)

This fund is for funds received from the Federal Emergency Management Agency, mainly to repair earthquake damage from the 1994 Northridge earthquake.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.2	\$0.5	\$0.5	\$0.5	\$2.4	\$2.4	\$1.0	\$1.0
<i>Total Beginning Balance</i>	\$0.2	\$0.5	\$0.5	\$0.5	\$2.4	\$2.4	\$1.0	\$1.0
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	(\$2.6)	\$2.6	\$6.3	\$2.2	\$6.3	\$6.3
State Revenues	\$0.0	\$0.0	\$0.0	\$2.8	\$0.4	\$0.0	\$2.6	\$2.6
Local Revenues	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interfund Transfers In	\$9.2	\$3.8	\$0.0	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$9.2	\$3.8	(\$2.6)	\$7.7	\$6.7	\$2.2	\$8.9	\$8.9
<i>Total Sources of Funds</i>	\$9.4	\$4.3	(\$2.1)	\$8.1	\$9.1	\$4.5	\$9.9	\$9.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.9	\$0.4	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$3.0	(\$0.2)	(\$4.0)	\$1.5	\$6.6	\$1.3	\$9.8	\$5.8
Capital Outlay	\$3.8	\$2.8	\$0.9	\$3.5	\$2.5	\$2.2	\$0.1	\$0.1
Other Outgo	\$0.9	\$0.6	\$0.2	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$9.0	\$3.8	(\$2.6)	\$5.8	\$9.1	\$3.6	\$9.9	\$5.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.5	\$0.5	\$0.5	\$2.4	\$0.0	\$1.0	\$0.0	\$4.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.5	\$0.5	\$0.5	\$2.4	\$0.0	\$1.0	\$0.0	\$4.0
<i>Total Uses of Funds</i>	\$9.4	\$4.3	(\$2.1)	\$8.1	\$9.1	\$4.5	\$9.9	\$9.9

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Special Resv Fund - FEMA - Haz Mit (062/403)

This fund is used for funds received from the Federal Emergency Management Agency to reduce hazards. District matching funds are required. In the past, these funds have been used mainly to replace pendant lighting and suspended ceilings in schools.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.8	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$2.8
<i>Total Beginning Balance</i>	\$0.8	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$2.8
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	\$8.6	\$2.0	\$1.4	\$1.1	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interfund Transfers In	\$9.6	\$25.7	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$9.6	\$25.7	\$10.8	\$2.0	\$1.4	\$1.1	\$0.0	\$0.0
Total Sources of Funds	\$10.4	\$25.7	\$10.8	\$4.2	\$3.2	\$2.8	\$2.8	\$2.8
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.1	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.2	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$3.6	\$21.5	\$12.7	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$4.6	\$3.4	(\$4.5)	\$0.1	\$1.4	\$0.0	\$2.8	\$2.8
Other Outgo	\$0.7	\$0.3	\$0.1	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$10.4	\$25.7	\$8.6	\$2.4	\$1.4	\$0.0	\$2.8	\$2.8
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$0.0	\$0.0
Total Uses of Funds	\$10.4	\$25.7	\$10.8	\$4.2	\$3.2	\$2.8	\$2.8	\$2.8

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Capital Facilities Acct Fund (073/250)

This fund is used to account for developer fees levied on new residential, commercial or industrial projects within the District's boundaries. Revenues, which may vary widely from year to year, are used for the construction of new school facilities.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$71.5	\$73.8	\$99.1	\$133.1	\$176.9	\$176.9	\$145.1	\$145.1
Inventories, Cash, Other	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$71.4	\$73.8	\$99.1	\$133.1	\$176.9	\$176.9	\$145.1	\$145.1
<i>Revenue</i>								
Local Revenues	\$43.2	\$70.8	\$80.1	\$91.9	\$66.3	\$86.2	\$88.2	\$88.2
<i>Total Revenue</i>	\$43.2	\$70.8	\$80.1	\$91.9	\$66.3	\$86.2	\$88.2	\$88.2
<i>Total Sources of Funds</i>	\$114.6	\$144.6	\$179.1	\$225.0	\$243.2	\$263.1	\$233.3	\$233.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.6	\$0.4	\$0.7	\$0.6	\$0.3	\$0.3	\$0.3	\$0.3
Employee Benefits	\$0.3	\$0.2	\$0.3	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1
Books and Supplies	\$0.1	\$0.1	\$0.3	\$0.2	\$1.7	\$0.7	\$0.0	\$0.0
Other Operating Expense	\$3.1	\$1.8	\$1.3	\$1.4	\$23.0	\$1.3	\$97.7	\$57.7
Capital Outlay	\$12.7	\$14.1	\$11.8	\$24.1	\$184.3	\$88.5	\$105.2	\$95.2
Other Outgo	\$24.0	\$29.0	\$31.7	\$21.6	\$33.7	\$26.9	\$29.9	\$29.9
<i>Total Expenditure</i>	\$40.8	\$45.6	\$46.0	\$48.1	\$243.2	\$118.0	\$233.3	\$183.3
<i>Ending Balance</i>								
Carryover Ending Balance*	\$73.8	\$99.1	\$133.1	\$176.9	\$0.0	\$145.1	\$0.0	\$50.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$73.8	\$99.1	\$133.1	\$176.9	\$0.0	\$145.1	\$0.0	\$50.0
<i>Total Uses of Funds</i>	\$114.6	\$144.6	\$179.1	\$225.0	\$243.2	\$263.1	\$233.3	\$233.3

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

State Sch Bldg Lease/Purch Fund (074/300)

This fund is used for school construction projects to relieve overcrowding.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$15.8	\$13.7	\$22.2	\$14.1	\$5.4	\$5.4	\$0.9	\$0.9
<i>Total Beginning Balance</i>	\$15.8	\$13.7	\$22.2	\$14.1	\$5.4	\$5.4	\$0.9	\$0.9
<i>Revenue</i>								
State Revenues	\$1.0	\$14.4	(\$13.3)	(\$1.4)	\$0.0	(\$7.0)	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.2	\$0.0	\$0.0	\$0.2	\$0.1	\$0.3	\$0.3
Interfund Transfers In	\$6.1	\$5.7	\$7.6	\$0.0	\$11.4	\$4.5	\$6.9	\$6.9
<i>Total Revenue</i>	\$7.1	\$20.3	(\$5.7)	(\$1.4)	\$11.6	(\$2.4)	\$7.1	\$7.1
<i>Total Sources of Funds</i>	\$22.9	\$34.0	\$16.5	\$12.8	\$16.9	\$3.0	\$8.0	\$8.0
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.3	\$0.0	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Other Operating Expense	\$0.6	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$8.3	\$11.7	\$2.1	\$4.6	\$16.9	\$1.8	\$8.0	\$7.0
Other Outgo	\$0.0	\$0.0	\$0.0	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$9.2	\$11.8	\$2.4	\$7.4	\$16.9	\$2.0	\$8.0	\$7.0
<i>Ending Balance</i>								
Carryover Ending Balance*	\$13.7	\$22.2	\$14.1	\$5.4	\$0.0	\$0.9	\$0.0	\$1.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$13.7	\$22.2	\$14.1	\$5.4	\$0.0	\$0.9	\$0.0	\$1.0
<i>Total Uses of Funds</i>	\$22.9	\$34.0	\$16.5	\$12.8	\$16.9	\$3.0	\$8.0	\$8.0

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Building Fund (070/212)

The Building Fund is used to account for proceeds from the sale of bonds, state allowances, and other resources designated for facility expansion.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$2.4	\$1.7	\$1.7	\$1.8	\$2.0	\$2.0	\$2.1	\$2.1
<i>Total Beginning Balance</i>	\$2.4	\$1.7	\$1.7	\$1.8	\$2.0	\$2.0	\$2.1	\$2.1
<i>Revenue</i>								
Federal Revenues	\$0.0	\$15.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.4	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.4	\$15.9	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Sources of Funds</i>	\$2.8	\$17.6	\$1.9	\$2.0	\$2.1	\$2.1	\$2.2	\$2.2
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.2	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.1	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.3	\$7.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.4	\$7.1	\$0.0	\$0.0	\$2.1	\$0.0	\$2.1	\$1.1
<i>Total Expenditure</i>	\$1.1	\$16.0	\$0.1	\$0.0	\$2.1	\$0.0	\$2.2	\$1.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1.7	\$1.7	\$1.8	\$2.0	\$0.0	\$2.1	\$0.0	\$1.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$1.7	\$1.7	\$1.8	\$2.0	\$0.0	\$2.1	\$0.0	\$1.0
<i>Total Uses of Funds</i>	\$2.8	\$17.6	\$1.9	\$2.0	\$2.1	\$2.1	\$2.2	\$2.2

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Bond Interest & Redemption Fund (004/510)

This fund provides principal and interest payments on outstanding local bonds approved by voters. The source of revenues is local property taxes. The unusual spikes in revenues and expenditures in 2005-06 and 2006-07 were due to refinancings.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$103.2	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1
<i>Total Beginning Balance</i>	\$103.2	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1
<i>Revenue</i>								
State Revenues	\$1.2	\$2.4	\$2.8	\$2.7	\$3.9	\$4.4	\$0.0	\$0.0
Local Revenues	\$190.4	\$229.6	\$308.4	\$314.7	\$414.9	\$462.2	\$542.2	\$542.2
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$717.0	\$0.0	\$1,934.1	\$0.0	\$0.0
<i>Total Revenue</i>	\$191.5	\$231.9	\$311.2	\$1,034.4	\$418.8	\$2,400.7	\$542.2	\$542.2
<i>Total Sources of Funds</i>	\$294.7	\$396.9	\$477.1	\$1,245.8	\$701.8	\$2,683.7	\$891.3	\$891.3
Uses of Funds								
<i>Expenditure</i>								
Other Outgo	\$129.8	\$231.1	\$265.6	\$962.8	\$418.8	\$2,334.5	\$542.2	\$542.2
<i>Total Expenditure</i>	\$129.8	\$231.1	\$265.6	\$962.8	\$418.8	\$2,334.5	\$542.2	\$542.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1	\$349.1
<i>Total Ending Balance</i>	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1	\$349.1
<i>Total Uses of Funds</i>	\$294.7	\$396.9	\$477.1	\$1,245.8	\$701.8	\$2,683.7	\$891.3	\$891.3

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Capital Services Fund (071/560)

This fund is used to repay Certificates of Participation (COPs). COPs are funds borrowed for capital projects where bond financing is not available. Repayment is from general purpose funds or other funds such as developer fees.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$54.6	\$44.6	\$39.9	\$12.9	\$13.8	\$13.8	\$20.8	\$20.8
Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.7	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$54.6	\$44.6	\$39.9	\$12.9	\$13.8	\$19.4	\$20.8	\$20.8
<i>Revenue</i>								
Local Revenues	\$2.2	\$0.9	\$3.2	\$1.2	\$1.1	\$1.4	\$0.8	\$0.8
Interfund Transfers In	\$49.7	\$95.3	\$393.3	\$31.5	\$33.4	\$34.9	\$38.8	\$38.8
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$178.6	\$5.7	\$1.9	\$0.0	\$0.0
<i>Total Revenue</i>	\$51.9	\$96.2	\$396.5	\$211.2	\$40.2	\$38.2	\$39.7	\$39.7
<i>Total Sources of Funds</i>	\$106.4	\$140.8	\$436.4	\$224.1	\$53.9	\$57.6	\$60.5	\$60.5
Uses of Funds								
<i>Expenditure</i>								
Other Outgo	\$61.8	\$100.9	\$247.3	\$210.3	\$40.2	\$36.8	\$39.7	\$39.7
<i>Total Expenditure</i>	\$61.8	\$100.9	\$247.3	\$210.3	\$40.2	\$36.8	\$39.7	\$39.7
<i>Ending Balance</i>								
Carryover Ending Balance*	\$44.6	\$39.9	\$189.2	\$13.8	\$13.8	\$20.8	\$20.8	\$20.8
<i>Total Ending Balance</i>	\$44.6	\$39.9	\$189.2	\$13.8	\$13.8	\$20.8	\$20.8	\$20.8
<i>Total Uses of Funds</i>	\$106.4	\$140.8	\$436.4	\$224.1	\$53.9	\$57.6	\$60.5	\$60.5

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Tax Override Fund (005/530)

This fund repays indebtedness resulting from earlier tax levies. The total debt to be repaid is \$ 0.59 million. The repayment schedule will end June 30, 2010.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Beginning Balance</i>	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.3	\$0.4	\$0.5	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.3	\$0.5	\$0.5	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1
<i>Total Sources of Funds</i>	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.4	\$0.2	\$0.2
Uses of Funds								
<i>Expenditure</i>								
Other Outgo	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1
<i>Total Expenditure</i>	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Ending Balance</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Uses of Funds</i>	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.4	\$0.2	\$0.2

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Health & Welfare Benefits Fund (021/670)

This fund provides insurance or reimbursement for medical, vision, and dental care for qualified employees and retirees, plus costs of administration. Costs for such benefits have been growing faster than revenues.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$10.0	\$0.4	\$0.4	\$0.4	\$0.6	\$0.6
Designated Beginning Balance	\$16.0	\$21.4	\$10.5	\$0.0	\$0.0	\$0.0	\$12.1	\$12.1
Inventories, Cash, Other	\$0.0	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$11.0	\$11.0
<i>Total Beginning Balance</i>	\$16.0	\$25.4	\$29.9	\$11.4	\$11.4	\$11.4	\$23.7	\$23.7
<i>Revenue</i>								
Local Revenues	\$1.9	\$0.6	\$1.8	\$715.8	\$776.2	\$783.3	\$510.9	\$510.9
Interfund Transfers In	\$581.7	\$648.5	\$658.6	\$0.0	\$0.0	\$0.0	\$334.2	\$334.2
<i>Total Revenue</i>	\$583.6	\$649.1	\$660.4	\$715.8	\$776.2	\$783.3	\$845.1	\$845.1
<i>Total Sources of Funds</i>	\$599.5	\$674.5	\$690.3	\$727.2	\$787.6	\$794.6	\$868.7	\$868.7
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.0	\$1.1	\$1.1	\$1.4	\$1.7	\$1.6	\$2.3	\$2.3
Employee Benefits	\$0.4	\$0.6	\$0.6	\$0.9	\$0.7	\$1.0	\$1.0	\$1.0
Books and Supplies	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.0	\$0.5	\$0.5
Other Operating Expense	\$572.6	\$642.8	\$677.0	\$713.4	\$774.1	\$780.5	\$845.3	\$845.3
<i>Total Expenditure</i>	\$574.1	\$644.7	\$678.9	\$715.8	\$776.6	\$783.1	\$849.1	\$849.1
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$10.0	\$0.4	\$0.4	\$0.0	\$0.6	\$0.2	\$0.2
Carryover Ending Balance*	\$21.4	\$10.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$10.9	\$19.4	\$19.4
<i>Total Ending Balance</i>	\$25.4	\$29.9	\$11.4	\$11.4	\$11.0	\$11.6	\$19.6	\$19.6
<i>Total Uses of Funds</i>	\$599.5	\$674.5	\$690.3	\$727.2	\$787.6	\$794.6	\$868.7	\$868.7

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Worker's Compensation Fund (013/671)

This internal service fund makes medical and other payments to employees who were injured in the course of their employment with the District, plus the necessary cost of administering the fund. Revenues come from each fund that has employees.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$42.1	\$42.1
Designated Beginning Balance	\$0.7	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$1.2	\$1.2	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Beg Bal	\$0.0	(\$132.8)	(\$176.8)	(\$290.6)	(\$182.9)	(\$182.9)	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$1.9	(\$131.2)	(\$174.5)	(\$288.6)	(\$180.9)	(\$180.9)	\$44.1	\$44.1
<i>Revenue</i>								
Local Revenues	\$4.5	\$3.0	\$8.4	\$205.3	\$171.8	\$183.0	\$25.0	\$25.0
Interfund Transfers In	\$164.6	\$173.5	\$172.2	\$0.0	\$0.0	\$0.0	\$81.7	\$81.7
<i>Total Revenue</i>	\$169.0	\$176.5	\$180.6	\$205.3	\$171.8	\$183.0	\$106.7	\$106.7
Total Sources of Funds	\$170.9	\$45.4	\$6.1	(\$83.3)	(\$9.2)	\$2.0	\$150.7	\$150.7
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Classified Salaries	\$2.4	\$3.1	\$3.5	\$4.0	\$4.4	\$4.1	\$4.8	\$4.8
Employee Benefits	\$0.9	\$1.2	\$1.6	\$1.8	\$2.0	\$1.9	\$2.1	\$2.1
Books and Supplies	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Other Operating Expense	\$165.9	\$215.4	\$289.4	\$91.7	\$150.2	(\$48.1)	\$118.5	\$118.5
<i>Total Expenditure</i>	\$169.3	\$219.9	\$294.7	\$97.6	\$156.8	(\$42.0)	\$125.6	\$125.6
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$23.1	\$23.1
Inventories, Cash, Other	\$1.2	\$2.0	\$2.0	\$2.0	\$0.0	\$2.0	\$2.0	\$2.0
Restatement of Ending Bal	\$0.0	(\$176.8)	(\$290.6)	(\$182.9)	(\$165.9)	\$42.1	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$1.6	(\$174.5)	(\$288.6)	(\$180.9)	(\$165.9)	\$44.1	\$25.1	\$25.1
Total Uses of Funds	\$170.9	\$45.4	\$6.1	(\$83.3)	(\$9.2)	\$2.0	\$150.7	\$150.7

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Liability Self-Insurance Fund (016/672)

This fund provides resources for liability claims and judgements against the District, and the cost of administering them.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Inventories, Cash, Other	\$6.7	\$6.7	\$6.3	\$5.9	\$5.5	\$5.5	\$5.2	\$5.2
<i>Total Beginning Balance</i>	\$6.7	\$6.7	\$6.3	\$5.9	\$5.5	\$5.5	\$5.2	\$5.2
<i>Revenue</i>								
Local Revenues	\$0.3	\$0.0	\$0.3	\$1.0	\$0.7	\$0.0	\$0.7	\$0.7
Interfund Transfers In	\$13.2	\$15.6	\$16.4	\$12.2	\$16.3	\$14.4	\$16.3	\$16.3
<i>Total Revenue</i>	\$13.5	\$15.6	\$16.8	\$13.1	\$17.0	\$14.4	\$17.0	\$17.0
<i>Total Sources of Funds</i>	\$20.3	\$22.3	\$23.1	\$19.1	\$22.5	\$20.0	\$22.2	\$22.2
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2
Classified Salaries	\$0.3	\$0.6	\$0.8	\$1.3	\$1.8	\$1.3	\$2.0	\$2.0
Employee Benefits	\$0.1	\$0.2	\$0.4	\$0.6	\$0.8	\$0.6	\$0.9	\$0.9
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1
Other Operating Expense	\$13.1	\$15.0	\$15.7	\$11.4	\$14.2	\$12.6	\$13.9	\$13.9
<i>Total Expenditure</i>	\$13.6	\$16.0	\$17.2	\$13.5	\$17.0	\$14.8	\$17.0	\$17.0
<i>Ending Balance</i>								
Inventories, Cash, Other	\$6.7	\$6.3	\$5.9	\$5.5	\$5.5	\$5.2	\$5.2	\$5.2
<i>Total Ending Balance</i>	\$6.7	\$6.3	\$5.9	\$5.5	\$5.5	\$5.2	\$5.2	\$5.2
<i>Total Uses of Funds</i>	\$20.3	\$22.3	\$23.1	\$19.1	\$22.5	\$20.0	\$22.2	\$22.2

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Annuity Reserve Fund (023/711)

This fund holds amounts deposited after the dissolution of the Teacher's retirement system in 1972. The amounts have been or will be distributed to employees.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Beginning Balance</i>	\$10.2	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
<i>Revenue</i>								
Local Revenues	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Sources of Funds</i>	\$10.5	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
Uses of Funds								
<i>Expenditure</i>								
Other Operating Expense	\$2.6	\$7.6	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$2.8	\$7.8	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Ending Balance</i>								
Carryover Ending Balance*	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Ending Balance</i>	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Uses of Funds</i>	\$10.5	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Attendance Incentive Reserve Fund (046/710)

This funds provides rewards to UTLA-represented employees with good attendance in accordance with an agreement with UTLA.

Regular Program	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Sources of Funds</i>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Uses of Funds								
<i>Expenditure</i>								
Other Operating Expense	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Other Outgo	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Uses of Funds</i>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1

* May include legally restricted balances prior to FY 2007-08.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Expenditures by Sub-Object

	2002-03 Actual Amounts	2003-04 Actual Amount	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
Regular Program								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$2,124.3	\$2,128.8	\$2,135.9	\$2,167.7	\$2,205.1	\$2,312.3	\$2,342.1	\$2,338.0
1200 Salaries - School Administrators	\$156.5	\$155.9	\$169.7	\$174.0	\$180.1	\$191.0	\$198.1	\$192.5
1300 Salaries - Supervisors	\$48.0	\$45.7	\$48.7	\$49.6	\$69.1	\$63.2	\$68.3	\$64.8
1400 Salaries - Librarians	\$12.7	\$9.3	\$9.7	\$10.0	\$11.5	\$11.4	\$12.6	\$11.5
1500 Salaries - Counselors	\$122.1	\$111.2	\$100.3	\$105.1	\$132.0	\$130.4	\$148.4	\$136.5
1600 Salaries - Nurses & Health Employe	\$44.2	\$43.9	\$43.7	\$44.2	\$47.0	\$49.2	\$53.5	\$50.0
1700 Salaries - Superintendents	\$3.3	\$2.6	\$2.4	\$2.5	\$2.6	\$2.8	\$2.5	\$2.7
1800 Salaries - Nonschool Administrators	\$20.8	\$19.1	\$19.8	\$22.5	\$20.4	\$24.1	\$23.9	\$23.9
1900 Other Certificated Employees	\$31.4	\$26.0	\$24.2	\$29.7	\$53.6	\$33.3	\$38.4	\$32.4
<i>Total Certificated Salaries</i>	\$2,563.3	\$2,542.5	\$2,554.4	\$2,605.1	\$2,721.4	\$2,817.8	\$2,887.8	\$2,852.3
<i>Classified Salaries</i>								
2100 Instructional Aides	\$206.5	\$202.2	\$201.3	\$205.7	\$231.4	\$227.7	\$247.4	\$223.4
2200 Classified Administrators	\$19.0	\$21.1	\$19.5	\$19.6	\$20.9	\$22.4	\$21.0	\$20.0
2300 Clerical and Office Employees	\$232.2	\$231.4	\$223.2	\$227.9	\$255.8	\$267.5	\$256.2	\$251.9
2400 Maintenance & Operations Employe	\$225.4	\$234.0	\$232.7	\$245.6	\$262.0	\$289.1	\$281.3	\$261.9
2500 Food Service Employees	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2600 Transportation Employees	\$66.5	\$64.1	\$61.4	\$60.3	\$67.8	\$70.5	\$65.0	\$61.1
2900 Other Classified Employees	\$43.9	\$41.8	\$36.3	\$38.4	\$47.7	\$46.9	\$46.4	\$44.8
<i>Total Classified Salaries</i>	\$793.5	\$794.6	\$774.4	\$797.6	\$885.7	\$924.1	\$917.2	\$863.1
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$204.4	\$206.5	\$206.1	\$209.3	\$221.7	\$222.3	\$232.5	\$231.6
3200 Public Employees Retirement Syste	\$38.7	\$94.5	\$93.1	\$90.7	\$102.2	\$104.6	\$112.3	\$99.4
3300 Social Security, Medicare, PARS	\$91.6	\$91.5	\$91.5	\$94.2	\$102.8	\$105.1	\$107.3	\$104.9
3400 Benefits - Employee Health Benefits	\$342.5	\$376.1	\$379.8	\$406.9	\$443.2	\$450.0	\$444.7	\$444.7
3500 Benefits - Unemployment Insurance	\$4.0	\$10.0	\$21.7	\$15.7	\$1.8	\$1.4	\$1.9	\$2.0
3600 Benefits - Workers Compensation	\$133.2	\$139.6	\$135.5	\$147.7	\$137.7	\$128.0	\$73.1	\$71.0
3700 Benefits - Retiree Health Benefits	\$148.6	\$160.4	\$162.9	\$174.4	\$190.0	\$192.8	\$190.6	\$190.6
3800 Benefits - PERS Recapture	\$43.3	\$8.3	\$7.1	\$11.2	\$12.9	\$16.8	\$16.2	\$16.2
3900 Benefits - General	\$0.0	\$0.0	\$0.1	\$0.7	\$3.0	\$0.0	\$20.8	\$21.9
<i>Total Employee Benefits</i>	\$1,006.2	\$1,087.0	\$1,097.8	\$1,150.9	\$1,215.3	\$1,221.1	\$1,199.3	\$1,182.2
<i>Books and Supplies</i>								
4100 Textbooks	\$58.8	\$36.0	\$45.6	\$79.7	\$85.3	\$102.2	\$91.8	\$118.1
4200 Other Books	\$20.3	\$7.6	\$11.0	\$3.3	\$6.9	\$2.4	\$4.4	\$5.3
4300 Instructional Materials	\$34.0	\$36.7	\$42.6	\$46.4	\$295.4	\$56.7	\$300.1	\$94.3
4400 Non-Capitalized Equipment	\$18.6	\$18.8	\$17.9	\$18.3	\$41.0	\$19.3	\$27.4	\$37.1
4500 General Supplies	\$73.2	\$68.0	\$65.5	\$80.1	\$147.4	\$75.1	\$105.8	\$88.3
4600 Pupil Transportation Supplies	\$9.1	\$7.8	\$9.5	\$9.4	\$12.1	\$11.3	\$13.2	\$11.6
4700 Food Services Supplies	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$214.1	\$175.1	\$192.2	\$237.2	\$588.1	\$267.1	\$542.8	\$354.7

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Expenditures by Sub-Object

	2002-03 Actual Amounts	2003-04 Actual Amount	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$12.9	\$9.9	\$10.3	\$15.4	\$16.6	\$23.0	\$20.1	\$26.7
5200 Travel & Conference Expense	\$5.0	\$4.8	\$4.9	\$5.6	\$23.3	\$5.9	\$17.5	\$4.6
5300 Dues and Memberships	\$0.3	\$0.3	\$0.3	\$0.3	\$0.5	\$0.5	\$0.5	\$0.5
5400 Insurance	\$14.0	\$15.4	\$16.8	\$12.8	\$17.6	\$15.0	\$17.6	\$15.5
5500 Utilities & Housekeeping Services	\$71.1	\$75.7	\$71.8	\$79.4	\$89.5	\$93.0	\$91.5	\$93.8
5600 Rentals, Leases & Repairs	\$58.2	\$63.8	\$60.0	\$56.5	\$72.8	\$74.5	\$80.9	\$80.7
5800 Other Services & Operating Expens	\$278.1	\$302.0	\$273.1	\$282.6	\$340.3	\$311.1	\$364.8	\$326.1
5900 Telephone, Pager & Postage	\$23.6	\$17.4	\$15.2	\$15.6	\$15.2	\$16.4	\$16.6	\$16.9
<i>Total Other Operating Expense</i>	\$463.2	\$489.3	\$452.3	\$468.3	\$575.8	\$539.4	\$609.6	\$564.7
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$3.5	\$1.9	\$1.2	\$1.1	\$1.4	\$0.8	\$1.4	\$0.6
6200 Buildings & Improvement of Buildi	\$15.9	\$11.7	\$8.4	\$11.9	\$50.9	\$12.5	\$35.6	\$14.4
6300 Books & Media for Libraries	\$0.0	\$0.0	\$1.3	\$3.5	\$0.0	\$2.8	\$6.4	\$9.2
6400 Equipment	\$25.0	\$18.7	\$15.5	\$6.0	\$37.3	\$18.8	\$9.9	\$18.2
6500 Equipment Replacement	\$0.2	\$0.0	\$0.1	\$0.6	\$0.5	\$0.2	\$0.5	\$0.2
<i>Total Capital Outlay</i>	\$44.5	\$32.4	\$26.5	\$23.0	\$90.1	\$35.1	\$53.9	\$42.5
<i>Other Outgo</i>								
7100 Tuition	\$0.5	\$0.7	\$0.8	\$0.8	\$0.7	\$0.7	\$0.7	\$0.7
7200 Other Transfers Out	\$0.0	\$41.9	\$36.5	\$40.9	\$7.7	\$43.0	\$0.0	\$0.0
7300 Interprogram Support Costs	(\$31.1)	(\$40.2)	(\$45.9)	(\$49.6)	(\$48.2)	(\$37.9)	(\$37.6)	(\$37.6)
7600 Interfund Transfers	\$237.3	\$114.2	\$270.2	\$83.7	\$52.5	\$59.0	\$94.4	\$94.4
7700 Other Uses	\$9.7	\$13.8	\$6.4	\$5.5	\$0.0	\$0.0	\$2.4	\$2.5
<i>Total Other Outgo</i>	\$216.3	\$130.4	\$268.0	\$81.3	\$12.7	\$64.6	\$59.8	\$59.9
Total Expenditures	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,270.5	\$5,919.4

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded Program (000S/010)

Expenditures by Sub-Object

	2002-03 Actual Amounts	2003-04 Actual Amount	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
Specially Funded Program								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$195.5	\$223.2	\$236.7	\$243.1	\$272.1	\$229.6	\$296.1	\$296.1
1200 Salaries - School Administrators	\$3.2	\$3.9	\$4.3	\$4.6	\$4.6	\$5.1	\$2.2	\$2.2
1300 Salaries - Supervisors	\$32.8	\$45.3	\$47.8	\$62.7	\$68.5	\$74.9	\$66.1	\$66.1
1400 Salaries - Librarians	\$0.2	\$0.4	\$0.8	\$1.0	\$0.1	\$0.3	\$0.2	\$0.2
1500 Salaries - Counselors	\$30.1	\$31.9	\$52.3	\$51.2	\$41.3	\$46.3	\$38.8	\$38.8
1600 Salaries - Nurses & Health Employe	\$11.5	\$12.9	\$14.3	\$15.0	\$13.6	\$15.3	\$16.7	\$16.7
1700 Salaries - Superintendents	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
1800 Salaries - Nonschool Administrators	\$0.9	\$1.4	\$1.8	\$2.5	\$2.7	\$3.4	\$1.4	\$1.4
1900 Other Certificated Employees	\$62.3	\$57.9	\$64.8	\$65.6	\$56.6	\$69.7	\$102.7	\$102.7
<i>Total Certificated Salaries</i>	\$336.6	\$376.9	\$422.9	\$445.8	\$459.6	\$444.7	\$524.4	\$524.4
<i>Classified Salaries</i>								
2100 Instructional Aides	\$15.0	\$14.8	\$14.4	\$14.8	\$13.6	\$12.1	\$11.6	\$9.1
2200 Classified Administrators	\$0.6	\$1.0	\$1.7	\$2.0	\$2.9	\$2.6	\$2.0	\$2.0
2300 Clerical and Office Employees	\$25.4	\$26.8	\$32.8	\$36.3	\$61.5	\$44.5	\$54.2	\$54.2
2400 Maintenance & Operations Employe	\$2.7	\$3.5	\$4.1	\$3.3	\$3.4	\$3.8	\$2.1	\$2.1
2500 Food Service Employees	\$0.2	\$0.3	\$0.3	\$0.4	\$0.1	\$0.4	\$0.2	\$0.2
2600 Transportation Employees	\$1.5	\$1.6	\$2.4	\$2.0	\$0.0	\$1.3	\$0.0	\$0.0
2900 Other Classified Employees	\$37.2	\$37.8	\$41.0	\$41.5	\$34.8	\$32.0	\$47.0	\$47.0
<i>Total Classified Salaries</i>	\$82.6	\$85.8	\$96.5	\$100.3	\$116.3	\$96.6	\$117.1	\$114.6
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$22.9	\$24.4	\$30.4	\$32.0	\$56.4	\$35.8	\$44.9	\$44.9
3200 Public Employees Retirement Syste	\$2.5	\$6.5	\$7.0	\$6.9	\$13.1	\$7.3	\$7.9	\$7.9
3300 Social Security, Medicare, PARS	\$11.0	\$11.8	\$13.2	\$13.7	\$11.8	\$14.2	\$17.1	\$17.1
3400 Benefits - Employee Health Benefits	\$24.5	\$32.2	\$38.3	\$43.1	\$21.0	\$46.7	\$46.0	\$46.0
3500 Benefits - Unemployment Insurance	\$0.5	\$1.3	\$3.3	\$2.4	\$1.3	\$0.2	\$0.3	\$0.3
3600 Benefits - Workers Compensation	\$15.7	\$18.9	\$21.1	\$23.4	\$9.2	\$19.7	\$27.1	\$27.1
3700 Benefits - Retiree Health Benefits	\$10.5	\$13.8	\$16.4	\$18.5	\$18.4	\$19.8	\$19.7	\$19.7
3800 Benefits - PERS Recapture	\$3.4	\$0.6	\$0.8	\$1.2	\$1.4	\$1.3	\$1.7	\$1.7
3900 Benefits - General	\$0.0	\$0.0	\$0.0	\$0.0	\$1.4	\$0.0	\$0.2	\$0.0
<i>Total Employee Benefits</i>	\$90.9	\$109.5	\$130.5	\$141.3	\$134.0	\$145.0	\$164.9	\$164.7
<i>Books and Supplies</i>								
4100 Textbooks	\$3.8	\$1.7	\$0.8	\$0.1	\$0.5	\$0.4	\$0.0	\$0.0
4200 Other Books	\$14.6	\$8.1	\$5.2	\$15.0	\$1.4	\$1.3	\$1.9	\$1.9
4300 Instructional Materials	\$55.8	\$104.1	\$108.7	\$96.6	\$227.5	\$88.3	\$221.0	\$202.5
4400 Non-Capitalized Equipment	\$47.1	\$33.3	\$32.7	\$50.4	\$9.7	\$15.1	\$8.7	\$8.7
4500 General Supplies	\$36.6	\$29.0	\$28.1	\$35.6	\$51.6	\$15.0	\$21.9	\$21.9
4600 Pupil Transportation Supplies	\$0.1	\$0.2	\$0.2	\$0.2	(\$0.1)	\$0.2	\$0.0	\$0.0
4700 Food Services Supplies	\$0.5	\$0.7	\$0.6	\$0.8	\$0.2	\$0.1	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$158.5	\$177.1	\$176.5	\$198.7	\$290.7	\$120.4	\$253.5	\$235.0

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded Program (000S/010)

Expenditures by Sub-Object

	2002-03 Actual Amounts	2003-04 Actual Amount	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$49.2	\$54.2	\$75.0	\$93.7	\$191.2	\$117.6	\$122.4	\$122.4
5200 Travel & Conference Expense	\$4.6	\$5.1	\$6.4	\$7.3	\$8.5	\$6.5	\$8.3	\$8.3
5300 Dues and Memberships	\$0.1	\$0.1	\$0.3	\$0.1	\$0.0	\$0.2	\$0.0	\$0.0
5400 Insurance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5500 Utilities & Housekeeping Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5600 Rentals, Leases & Repairs	\$14.1	\$14.9	\$16.0	\$18.1	\$17.6	\$14.9	\$16.1	\$16.1
5800 Other Services & Operating Expens	\$15.0	\$9.7	\$14.3	\$28.1	(\$7.8)	\$36.2	\$55.1	\$51.1
5900 Telephone, Pager & Postage	\$0.9	\$1.3	\$1.2	\$1.2	\$1.8	\$1.1	\$1.1	\$1.1
<i>Total Other Operating Expense</i>	\$84.0	\$85.4	\$113.2	\$148.6	\$211.4	\$176.6	\$203.0	\$199.1
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$0.5	\$1.1	\$0.1	\$0.1	(\$0.1)	\$0.1	\$0.2	\$0.2
6200 Buildings & Improvement of Buildi	\$4.9	\$3.5	\$3.1	\$1.6	\$9.5	\$2.3	\$5.1	\$5.1
6400 Equipment	\$3.8	\$7.4	\$12.9	\$38.5	\$24.0	\$4.5	\$13.2	\$13.2
6500 Equipment Replacement	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0
<i>Total Capital Outlay</i>	\$9.1	\$12.0	\$16.1	\$40.1	\$33.7	\$6.9	\$18.5	\$18.5
<i>Other Outgo</i>								
7200 Other Transfers Out	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	\$24.8	\$33.3	\$37.0	\$42.4	\$39.6	\$31.3	\$32.0	\$32.0
7600 Interfund Transfers	\$0.0	\$0.0	\$64.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	\$24.8	\$33.2	\$101.5	\$42.4	\$39.6	\$31.3	\$32.0	\$32.0
Total Expenditures	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,313.5	\$1,288.3

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET
General Fund - Summary of Expenditures by District-Defined Program

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 AuthorizedA mounts	2007-08 Estimated Amounts
Amounts in Millions								
General Fund - Regular Program (000R/								
General Program (A)	\$3,002.0	\$3,053.5	\$3,038.9	\$3,117.8	\$3,708.3	\$3,498.0	\$3,777.8	\$3,549.4
Special Education (D)	\$1,203.1	\$1,247.5	\$1,228.7	\$1,281.6	\$1,328.6	\$1,329.1	\$1,375.0	\$1,324.0
TIIG (G)	\$492.5	\$477.2	\$496.8	\$511.4	\$552.2	\$551.3	\$575.9	\$544.3
Maintenance (\$)	\$145.5	\$153.1	\$156.3	\$179.2	\$232.4	\$223.7	\$228.7	\$214.0
ROC/ROP (J)	\$67.0	\$71.0	\$70.5	\$65.0	\$81.3	\$71.5	\$88.3	\$71.1
Options Programs (S)	\$64.9	\$66.2	\$68.9	\$71.1	\$77.7	\$76.2	\$85.5	\$75.5
Intervention - Hourly (C)	\$74.3	\$69.0	\$73.4	\$74.3	\$75.4	\$85.1	\$75.9	\$75.9
After School Programs (L)	\$23.3	\$21.4	\$19.3	\$20.2	\$20.4	\$22.2	\$19.7	\$21.4
Interfund Transfers (@)	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8
Reserves (P)	\$4.7	\$0.0	\$0.0	\$0.0	\$1.8	\$0.4	\$0.0	\$0.0
<i>Total General Fund - Regular Program</i>	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,270.5	\$5,919.4
General Fund - Specially Funded (000S/0								
SFP - Compensatory (SFPA)	\$340.2	\$417.3	\$499.4	\$608.6	\$687.9	\$544.4	\$715.5	\$690.3
SFP - General (SFPB)	\$424.6	\$417.7	\$507.9	\$461.2	\$467.5	\$390.8	\$398.1	\$398.1
After School (SFPL)	\$0.0	\$19.4	\$22.6	\$23.1	\$103.9	\$61.5	\$167.2	\$167.2
SFP - Special Ed (SFPC)	\$16.5	\$19.9	\$22.2	\$20.4	\$20.8	\$20.4	\$25.5	\$25.5
SFP - ROC (SFPE)	\$5.2	\$5.5	\$5.1	\$3.9	\$5.2	\$4.4	\$7.2	\$7.2
<i>Total General Fund - Specially Funded</i>	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,313.5	\$1,288.3

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

General Program (A)

This program pays for regular norm positions for all schools plus core nonschool functions.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$81.1	\$81.1	\$72.1	\$72.1
Designated Beginning Balance	\$429.0	\$354.2	\$131.7	\$171.7	\$203.0	\$203.0	\$250.8	\$250.8
Inventories, Cash, Other	\$12.8	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6
Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$466.6	\$387.1	\$182.0	\$297.9	\$299.7	\$299.7	\$338.5	\$338.5
Revenue								
Revenue Limit Revenues	\$3,043.7	\$3,023.6	\$3,131.5	\$3,257.3	\$3,323.0	\$3,405.7	\$3,419.4	\$3,419.4
Federal Revenues	\$23.1	\$19.1	\$17.8	\$9.6	\$12.6	\$28.8	\$32.8	\$32.8
State Revenues	\$534.5	\$491.2	\$625.1	\$578.7	\$842.9	\$853.6	\$764.5	\$764.5
Local Revenues	\$92.1	\$65.2	\$73.1	\$86.6	\$80.3	\$86.0	\$99.2	\$99.2
Interfund Transfers In	\$1.8	\$1.1	\$26.2	\$2.7	\$46.3	\$46.3	\$64.5	\$64.5
Other Financing Sources	\$3.9	\$19.5	\$3.3	\$1.4	(\$5.9)	\$1.3	\$12.5	\$12.5
Interprogram Transfers	(\$756.9)	(\$771.2)	(\$725.3)	(\$816.7)	(\$805.2)	(\$850.0)	(\$923.7)	(\$923.7)
Local Miscellaneous	(\$19.5)	(\$0.2)	\$3.2	\$0.1	\$0.0	(\$7.9)	(\$8.2)	(\$8.2)
Total Revenue	\$2,922.5	\$2,848.4	\$3,154.9	\$3,119.6	\$3,493.9	\$3,563.7	\$3,460.8	\$3,460.8
Total Sources of Funds	\$3,389.1	\$3,235.5	\$3,336.9	\$3,417.5	\$3,793.6	\$3,863.4	\$3,799.3	\$3,799.3
Uses of Funds								
Expenditure								
Certificated Salaries	\$1,766.2	\$1,760.5	\$1,752.4	\$1,786.1	\$1,871.8	\$1,935.8	\$1,986.9	\$1,974.4
Classified Salaries	\$370.2	\$375.1	\$367.3	\$383.1	\$421.9	\$435.7	\$432.9	\$409.5
Employee Benefits	\$625.7	\$668.7	\$672.4	\$712.1	\$762.9	\$766.0	\$738.9	\$732.3
Books and Supplies	\$158.9	\$123.9	\$144.8	\$175.2	\$476.5	\$210.8	\$440.7	\$297.2
Other Operating Expense	\$211.5	\$215.8	\$210.8	\$209.7	\$304.2	\$263.4	\$325.2	\$282.3
Capital Outlay	\$39.8	\$27.8	\$23.8	\$18.6	\$60.7	\$27.5	\$34.7	\$30.1
Other Outgo	(\$170.3)	(\$118.2)	(\$132.6)	(\$167.1)	(\$189.8)	(\$141.3)	(\$181.5)	(\$176.4)
Total Expenditure	\$3,002.0	\$3,053.5	\$3,038.9	\$3,117.8	\$3,708.3	\$3,498.0	\$3,777.8	\$3,549.4
Ending Balance								
Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$81.1	\$69.7	\$100.3	\$0.0	\$41.4
Carryover Ending Balance*	\$354.2	\$131.7	\$171.7	\$203.0	\$0.0	\$249.6	\$5.9	\$57.0
Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6	\$15.6
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$135.9
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$387.1	\$182.0	\$297.9	\$299.7	\$85.3	\$365.5	\$21.5	\$249.9
Total Uses of Funds	\$3,389.1	\$3,235.5	\$3,336.9	\$3,417.5	\$3,793.6	\$3,863.4	\$3,799.3	\$3,799.3

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

General Fund - Regular Program is the primary operating fund for the K - 12 program.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
General Program (A)								
001 General Fund - Unrestricted								
Regular Program								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$81.1	\$81.1	\$72.1	\$72.1
Designated Beginning Balance	\$255.6	\$227.9	\$82.3	\$104.7	\$134.4	\$135.5	\$70.3	\$70.3
Inventories, Cash, Other	\$12.3	\$13.9	\$18.3	\$9.4	\$14.8	\$14.8	\$14.8	\$14.8
Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$292.7	\$260.3	\$132.0	\$214.2	\$230.3	\$231.4	\$157.2	\$157.2
<i>Revenue</i>								
Revenue Limit Revenues	\$3,043.7	\$3,023.6	\$3,131.5	\$3,257.3	\$3,323.0	\$3,405.7	\$3,419.4	\$3,419.4
Federal Revenues	\$3.1	\$6.6	\$10.4	\$2.2	\$2.1	\$18.3	\$18.1	\$18.1
State Revenues	\$420.4	\$396.1	\$454.4	\$412.8	\$455.3	\$453.9	\$386.4	\$386.4
Local Revenues	\$87.3	\$59.2	\$70.8	\$81.1	\$79.3	\$84.8	\$98.6	\$98.6
Interfund Transfers In	\$1.8	\$1.1	\$25.9	\$2.7	\$46.3	\$46.3	\$64.5	\$64.5
Other Financing Sources	\$3.9	\$19.5	\$2.0	\$1.3	\$2.0	\$1.3	\$12.5	\$12.5
Interprogram Transfers	(\$748.0)	(\$714.4)	(\$713.1)	(\$815.5)	(\$798.1)	(\$838.2)	(\$901.5)	(\$901.5)
Local Miscellaneous	(\$19.5)	(\$0.2)	\$4.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$2,792.6	\$2,791.4	\$2,985.9	\$2,942.0	\$3,109.9	\$3,172.1	\$3,097.9	\$3,097.9
<i>Total Sources of Funds</i>	\$3,085.2	\$3,051.7	\$3,117.9	\$3,156.3	\$3,340.1	\$3,403.5	\$3,255.1	\$3,255.1
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$1,739.4	\$1,743.9	\$1,739.0	\$1,743.7	\$1,786.0	\$1,857.2	\$1,844.7	\$1,845.1
Classified Salaries	\$356.8	\$362.0	\$358.1	\$373.2	\$404.8	\$419.0	\$412.0	\$392.0
Employee Benefits	\$616.1	\$659.7	\$665.6	\$696.7	\$727.7	\$733.5	\$692.0	\$687.1
Books and Supplies	\$62.8	\$48.0	\$55.6	\$70.9	\$188.9	\$88.5	\$165.1	\$113.4
Other Operating Expense	\$200.3	\$208.2	\$198.3	\$197.8	\$290.7	\$248.2	\$291.1	\$265.2
Capital Outlay	\$23.7	\$21.5	\$20.1	\$10.3	\$49.0	\$19.1	\$29.2	\$19.2
Other Outgo	(\$174.1)	(\$123.7)	(\$132.9)	(\$167.7)	(\$191.4)	(\$147.4)	(\$193.7)	(\$180.0)
<i>Total Expenditure</i>	\$2,824.9	\$2,919.7	\$2,903.7	\$2,924.9	\$3,255.6	\$3,218.1	\$3,240.3	\$3,142.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$81.1	\$69.7	\$100.3	\$0.0	\$41.4
Carryover Ending Balance*	\$227.9	\$82.3	\$104.7	\$135.5	\$0.0	\$70.3	\$0.0	\$51.1
Inventories, Cash, Other	\$13.9	\$18.3	\$9.4	\$14.8	\$14.8	\$14.8	\$14.8	\$14.8
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.9
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$260.3	\$132.0	\$214.2	\$231.4	\$84.5	\$185.4	\$14.8	\$113.2
<i>Total Uses of Funds</i>	\$3,085.2	\$3,051.7	\$3,117.9	\$3,156.3	\$3,340.1	\$3,403.5	\$3,255.1	\$3,255.1

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

General Fund - Regular Program is the primary operating fund for the K - 12 program.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
General Program (A)								
003 General Fund - Restricted								
Regular Program								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$173.4	\$126.4	\$49.4	\$67.0	\$68.6	\$67.5	\$180.4	\$180.4
Inventories, Cash, Other	\$0.5	\$0.4	\$0.6	\$16.7	\$0.8	\$0.8	\$0.8	\$0.8
<i>Total Beginning Balance</i>	\$173.9	\$126.8	\$50.0	\$83.7	\$69.5	\$68.3	\$181.3	\$181.3
<i>Revenue</i>								
Federal Revenues	\$20.0	\$12.5	\$7.4	\$7.3	\$10.5	\$10.5	\$14.7	\$14.7
State Revenues	\$114.0	\$95.1	\$170.7	\$165.9	\$387.6	\$399.7	\$378.1	\$378.1
Local Revenues	\$4.8	\$6.0	\$2.3	\$5.5	\$1.0	\$1.2	\$0.5	\$0.5
Interfund Transfers In	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$1.3	\$0.1	(\$7.9)	\$0.0	\$0.0	\$0.0
Interprogram Transfers	(\$8.9)	(\$56.7)	(\$12.2)	(\$1.3)	(\$7.1)	(\$11.9)	(\$22.2)	(\$22.2)
Local Miscellaneous	\$0.0	\$0.0	(\$1.0)	\$0.0	\$0.0	(\$7.9)	(\$8.2)	(\$8.2)
<i>Total Revenue</i>	\$129.9	\$57.0	\$168.9	\$177.6	\$384.0	\$391.6	\$362.9	\$362.9
<i>Total Sources of Funds</i>	\$303.8	\$183.8	\$218.9	\$261.3	\$453.5	\$460.0	\$544.2	\$544.2
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$26.7	\$16.6	\$13.4	\$42.5	\$85.8	\$78.6	\$142.2	\$129.3
Classified Salaries	\$13.4	\$13.1	\$9.2	\$10.0	\$17.2	\$16.7	\$20.9	\$17.5
Employee Benefits	\$9.6	\$8.9	\$6.8	\$15.4	\$35.2	\$32.5	\$46.9	\$45.3
Books and Supplies	\$96.2	\$75.8	\$89.2	\$104.3	\$287.6	\$122.3	\$275.6	\$183.9
Other Operating Expense	\$11.2	\$7.6	\$12.5	\$11.9	\$13.4	\$15.2	\$34.1	\$17.1
Capital Outlay	\$16.1	\$6.3	\$3.7	\$8.3	\$11.8	\$8.5	\$5.5	\$10.8
Other Outgo	\$3.8	\$5.4	\$0.3	\$0.6	\$1.6	\$6.1	\$12.2	\$3.6
<i>Total Expenditure</i>	\$177.1	\$133.8	\$135.2	\$192.9	\$452.6	\$279.9	\$537.5	\$407.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$126.4	\$49.4	\$67.0	\$67.5	\$0.0	\$179.2	\$5.9	\$5.9
Inventories, Cash, Other	\$0.4	\$0.6	\$16.7	\$0.8	\$0.8	\$0.8	\$0.8	\$0.8
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$130.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$126.8	\$50.0	\$83.7	\$68.3	\$0.8	\$180.1	\$6.7	\$136.7
<i>Total Uses of Funds</i>	\$303.8	\$183.8	\$218.9	\$261.3	\$453.5	\$460.0	\$544.2	\$544.2

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Special Education (D)

This program provides a variety of services for students with special educational needs, as determined by their Individualized Education Programs (IEPs).

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$2.9	\$6.9	\$5.5	\$6.1	\$5.1	\$5.1	\$4.8	\$4.8
Total Beginning Balance	\$2.9	\$6.9	\$5.5	\$6.1	\$5.1	\$5.1	\$4.8	\$4.8
Revenue								
Revenue Limit Revenues	\$165.3	\$163.3	\$167.3	\$172.3	\$195.4	\$180.4	\$175.2	\$175.2
Federal Revenues	\$84.6	\$99.9	\$115.7	\$121.6	\$121.6	\$120.3	\$120.3	\$120.3
State Revenues	\$422.0	\$402.3	\$410.8	\$428.7	\$426.1	\$444.8	\$447.4	\$447.4
Local Revenues	\$0.3	\$0.1	\$0.1	\$0.9	\$0.8	\$0.8	\$0.8	\$0.8
Interfund Transfers In	\$2.5	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$532.4	\$578.0	\$535.4	\$550.0	\$571.7	\$574.6	\$618.3	\$618.3
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$7.0	\$7.9	\$7.9	\$8.2	\$8.2
Total Revenue	\$1,207.1	\$1,246.2	\$1,229.3	\$1,280.6	\$1,323.5	\$1,328.8	\$1,370.2	\$1,370.2
Total Sources of Funds	\$1,210.0	\$1,253.1	\$1,234.8	\$1,286.7	\$1,328.6	\$1,333.9	\$1,375.0	\$1,375.0
Uses of Funds								
Expenditure								
Certificated Salaries	\$404.3	\$413.8	\$418.1	\$430.9	\$436.8	\$459.3	\$466.4	\$465.0
Classified Salaries	\$237.6	\$232.7	\$233.2	\$235.9	\$264.3	\$259.9	\$277.5	\$254.0
Employee Benefits	\$223.5	\$250.2	\$249.7	\$257.6	\$263.0	\$257.3	\$263.0	\$250.8
Books and Supplies	\$13.0	\$8.8	\$8.5	\$15.6	\$22.1	\$12.5	\$16.0	\$12.8
Other Operating Expense	\$190.0	\$208.0	\$183.8	\$198.7	\$209.3	\$206.5	\$219.0	\$213.1
Capital Outlay	\$0.4	\$0.3	\$0.1	\$0.3	\$0.7	\$0.6	\$0.7	\$0.6
Other Outgo	\$134.2	\$133.7	\$135.4	\$142.5	\$132.3	\$133.0	\$132.3	\$127.6
Total Expenditure	\$1,203.1	\$1,247.5	\$1,228.7	\$1,281.6	\$1,328.6	\$1,329.1	\$1,375.0	\$1,324.0
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$46.2
Carryover Ending Balance*	\$6.9	\$5.5	\$6.1	\$5.1	\$0.0	\$4.8	\$0.0	\$2.2
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.6
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$6.9	\$5.5	\$6.1	\$5.1	\$0.0	\$4.8	\$0.0	\$51.0
Total Uses of Funds	\$1,210.0	\$1,253.1	\$1,234.8	\$1,286.7	\$1,328.6	\$1,333.9	\$1,375.0	\$1,375.0

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

TIIG (G)

This program pays primarily for court-ordered desegregation programs. These programs include magnet schools, permits with transportation, class size reduction, and extra counseling at selected schools.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$1.1	\$9.8	\$9.8	\$0.0	\$0.0
Total Beginning Balance	\$0.0	\$0.0	\$0.0	\$1.1	\$9.8	\$9.8	\$0.0	\$0.0
Revenue								
State Revenues	\$468.4	\$470.6	\$481.1	\$520.2	\$552.9	\$553.1	\$575.9	\$575.9
Interprogram Transfers	\$24.1	\$2.0	\$16.7	\$0.0	(\$0.5)	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$492.5	\$477.2	\$497.8	\$520.2	\$552.4	\$553.1	\$575.9	\$575.9
Total Sources of Funds	\$492.5	\$477.2	\$497.8	\$521.2	\$562.2	\$562.9	\$575.9	\$575.9
Uses of Funds								
Expenditure								
Certificated Salaries	\$258.0	\$241.7	\$252.0	\$259.7	\$277.7	\$281.3	\$291.9	\$278.7
Classified Salaries	\$74.1	\$72.6	\$69.2	\$67.7	\$79.3	\$86.4	\$83.2	\$72.9
Employee Benefits	\$90.2	\$97.9	\$106.1	\$108.5	\$112.3	\$110.5	\$115.7	\$120.6
Books and Supplies	\$7.8	\$8.9	\$10.5	\$11.7	\$18.9	\$12.8	\$21.3	\$9.1
Other Operating Expense	\$37.5	\$35.9	\$32.8	\$33.2	\$37.2	\$31.1	\$36.6	\$31.3
Capital Outlay	\$1.0	\$0.5	\$0.2	\$0.2	\$0.5	\$0.8	\$0.4	\$5.7
Other Outgo	\$23.8	\$19.8	\$26.1	\$30.3	\$26.3	\$28.4	\$26.7	\$26.0
Total Expenditure	\$492.5	\$477.2	\$496.8	\$511.4	\$552.2	\$551.3	\$575.9	\$544.3
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$1.1	\$9.8	\$10.0	\$11.6	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$31.5
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.0	\$0.0	\$1.1	\$9.8	\$10.0	\$11.6	\$0.0	\$31.5
Total Uses of Funds	\$492.5	\$477.2	\$497.8	\$521.2	\$562.2	\$562.9	\$575.9	\$575.9

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Maintenance (\$)

Provide ongoing and major maintenance for schools and other District buildings. State law requires that Districts receiving State bond funds

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$6.2	\$4.0	\$16.9	\$0.0	\$22.6	\$22.6	\$12.4	\$12.4
Total Beginning Balance	\$6.2	\$4.0	\$16.9	\$0.0	\$22.6	\$22.6	\$12.4	\$12.4
Revenue								
Interfund Transfers In	\$4.5	\$4.6	\$2.1	\$32.0	\$32.0	\$32.0	\$0.0	\$0.0
Interprogram Transfers	\$138.8	\$161.3	\$137.3	\$169.8	\$177.9	\$181.6	\$216.2	\$216.2
Total Revenue	\$143.3	\$165.9	\$139.4	\$201.8	\$209.9	\$213.6	\$216.2	\$216.2
Total Sources of Funds	\$149.5	\$169.9	\$156.3	\$201.8	\$232.4	\$236.2	\$228.7	\$228.7
Uses of Funds								
Expenditure								
Classified Salaries	\$74.6	\$75.5	\$68.6	\$73.2	\$82.3	\$100.3	\$84.9	\$85.0
Employee Benefits	\$28.6	\$31.1	\$28.0	\$30.6	\$34.7	\$38.2	\$34.5	\$34.7
Books and Supplies	\$27.1	\$27.7	\$23.7	\$28.1	\$43.6	\$23.7	\$43.8	\$28.5
Other Operating Expense	\$10.1	\$15.2	\$10.6	\$13.6	\$13.4	\$25.3	\$13.2	\$23.8
Capital Outlay	\$2.9	\$3.6	\$2.1	\$3.6	\$27.7	\$5.6	\$16.3	\$5.5
Other Outgo	\$2.1	\$0.0	\$23.3	\$30.0	\$30.7	\$30.7	\$36.0	\$36.6
Total Expenditure	\$145.5	\$153.1	\$156.3	\$179.2	\$232.4	\$223.7	\$228.7	\$214.0
Ending Balance								
Carryover Ending Balance*	\$4.0	\$16.9	\$0.0	\$22.6	\$0.0	\$12.4	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$14.7
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$4.0	\$16.9	\$0.0	\$22.6	\$0.0	\$12.4	\$0.0	\$14.7
Total Uses of Funds	\$149.5	\$169.9	\$156.3	\$201.8	\$232.4	\$236.2	\$228.7	\$228.7

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

ROC/ROP (J)

This program pays for career-oriented programs at Regional Occupational Centers and at LAUSD high schools. The State provides special funding for these programs.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$2.5	\$2.9	\$1.8	\$4.5	\$2.3	\$2.3	\$7.3	\$7.3
Total Beginning Balance	\$2.5	\$2.9	\$1.8	\$4.5	\$2.3	\$2.3	\$7.3	\$7.3
Revenue								
Revenue Limit Revenues	\$13.2	\$13.4	\$13.1	\$13.6	\$13.9	\$11.7	\$10.6	\$10.6
State Revenues	\$56.0	\$55.6	\$58.7	\$48.6	\$64.5	\$63.8	\$69.8	\$69.8
Local Revenues	\$0.5	\$0.5	\$0.6	\$0.7	\$0.7	\$0.7	\$0.6	\$0.6
Interprogram Transfers	(\$2.3)	\$0.4	\$0.7	\$0.0	(\$0.1)	\$0.3	\$0.0	\$0.0
Total Revenue	\$67.4	\$69.9	\$73.1	\$62.8	\$78.9	\$76.4	\$81.0	\$81.0
Total Sources of Funds	\$69.9	\$72.8	\$74.9	\$67.3	\$81.3	\$78.8	\$88.3	\$88.3
Uses of Funds								
Expenditure								
Certificated Salaries	\$34.1	\$34.3	\$33.0	\$28.4	\$37.8	\$30.4	\$39.2	\$30.4
Classified Salaries	\$9.7	\$11.5	\$11.5	\$11.7	\$11.8	\$13.3	\$11.6	\$13.1
Employee Benefits	\$12.5	\$14.0	\$14.3	\$13.3	\$16.2	\$14.6	\$15.6	\$14.1
Books and Supplies	\$1.8	\$2.0	\$1.2	\$0.9	\$3.9	\$2.2	\$7.5	\$2.2
Other Operating Expense	\$6.1	\$6.4	\$7.3	\$7.7	\$8.9	\$8.3	\$10.3	\$8.6
Capital Outlay	\$0.3	\$0.1	\$0.2	\$0.1	\$0.4	\$0.4	\$1.7	\$0.4
Other Outgo	\$2.6	\$2.7	\$3.0	\$2.8	\$2.3	\$2.3	\$2.5	\$2.3
Total Expenditure	\$67.0	\$71.0	\$70.5	\$65.0	\$81.3	\$71.5	\$88.3	\$71.1
Ending Balance								
Carryover Ending Balance*	\$2.9	\$1.8	\$4.5	\$2.3	\$0.0	\$7.3	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$17.2
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$2.9	\$1.8	\$4.5	\$2.3	\$0.0	\$7.3	\$0.0	\$17.2
Total Uses of Funds	\$69.9	\$72.8	\$74.9	\$67.3	\$81.3	\$78.8	\$88.3	\$88.3

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Options Programs (S)

This program provides opportunities for students who need a different structure from the District's traditional schools. General purpose revenue is the main source of revenue for these programs.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$1.7	\$0.8	\$2.0	\$2.6	\$2.8	\$2.8	\$3.7	\$3.7
Total Beginning Balance	\$1.7	\$0.8	\$2.0	\$2.6	\$2.8	\$2.8	\$3.7	\$3.7
Revenue								
Revenue Limit Revenues	\$48.1	\$49.3	\$53.2	\$48.9	\$51.8	\$28.6	\$48.0	\$48.0
State Revenues	\$0.1	\$0.6	\$0.1	\$0.5	\$0.4	\$0.1	\$5.1	\$5.1
Interprogram Transfers	\$15.8	\$17.5	\$16.2	\$21.9	\$22.8	\$48.6	\$28.6	\$28.6
Total Revenue	\$63.9	\$67.4	\$69.4	\$71.3	\$74.9	\$77.2	\$81.8	\$81.8
Total Sources of Funds	\$65.6	\$68.2	\$71.4	\$73.9	\$77.7	\$80.0	\$85.5	\$85.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$42.7	\$43.1	\$44.4	\$45.3	\$48.3	\$48.9	\$49.0	\$48.9
Classified Salaries	\$5.7	\$5.9	\$6.0	\$6.1	\$6.2	\$6.7	\$6.9	\$6.5
Employee Benefits	\$12.2	\$13.5	\$14.6	\$15.2	\$15.1	\$15.8	\$17.3	\$15.1
Books and Supplies	\$1.7	\$1.1	\$1.2	\$1.5	\$7.8	\$1.8	\$9.3	\$1.8
Other Operating Expense	\$2.4	\$2.6	\$2.7	\$3.0	\$0.3	\$3.1	\$3.0	\$3.2
Capital Outlay	\$0.1	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1	\$0.0
Total Expenditure	\$64.9	\$66.2	\$68.9	\$71.1	\$77.7	\$76.2	\$85.5	\$75.5
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6.3
Carryover Ending Balance*	\$0.8	\$2.0	\$2.6	\$2.8	\$0.0	\$3.7	\$0.0	\$2.9
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.8	\$2.0	\$2.6	\$2.8	\$0.0	\$3.7	\$0.0	\$10.0
Total Uses of Funds	\$65.6	\$68.2	\$71.4	\$73.9	\$77.7	\$80.0	\$85.5	\$85.5

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Intervention - Hourly (C)

This program provides hourly assistance to students who need additional help. This includes summer school, intersession, after school and Saturday school programs. The State provides funding for this program based on actual hours of student attendance.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.6	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$0.6	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Revenue								
Revenue Limit Revenues	\$45.9	\$51.1	\$66.7	\$77.2	\$78.9	\$78.4	\$0.0	\$0.0
State Revenues	\$7.9	\$10.9	\$12.2	\$11.9	\$0.0	\$0.0	\$79.7	\$79.7
Interprogram Transfers	\$20.1	\$6.9	(\$5.2)	(\$15.1)	(\$3.5)	\$6.8	(\$3.7)	(\$3.7)
Total Revenue	\$73.8	\$69.0	\$73.8	\$74.0	\$75.4	\$85.1	\$75.9	\$75.9
Total Sources of Funds	\$74.3	\$69.0	\$73.8	\$74.3	\$75.4	\$85.1	\$75.9	\$75.9
Uses of Funds								
Expenditure								
Certificated Salaries	\$57.4	\$48.7	\$54.1	\$54.2	\$48.7	\$61.2	\$54.0	\$54.6
Classified Salaries	\$3.3	\$3.9	\$3.2	\$3.8	\$3.6	\$4.3	\$4.1	\$5.1
Employee Benefits	\$9.8	\$9.0	\$10.2	\$10.6	\$8.2	\$15.2	\$11.9	\$11.6
Books and Supplies	\$3.2	\$2.3	\$1.8	\$3.6	\$12.5	\$2.9	\$3.6	\$2.6
Other Operating Expense	\$0.6	\$5.1	\$4.2	\$2.0	\$2.4	\$1.5	\$2.3	\$2.1
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0
Total Expenditure	\$74.3	\$69.0	\$73.4	\$74.3	\$75.4	\$85.1	\$75.9	\$75.9
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Uses of Funds	\$74.3	\$69.0	\$73.8	\$74.3	\$75.4	\$85.1	\$75.9	\$75.9

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

After School Programs (L)

This program provides after-school recreation opportunities for K-12 students. It is funded with general purpose revenues.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.1	\$0.0	\$0.1	\$0.2	\$0.2	\$0.0	\$0.0
Total Beginning Balance	\$0.0	\$0.1	\$0.0	\$0.1	\$0.2	\$0.2	\$0.0	\$0.0
Revenue								
Interprogram Transfers	\$23.4	\$21.4	\$19.3	\$20.2	\$20.3	\$22.0	\$19.7	\$19.7
Total Revenue	\$23.4	\$21.4	\$19.3	\$20.2	\$20.3	\$22.0	\$19.7	\$19.7
Total Sources of Funds	\$23.4	\$21.4	\$19.3	\$20.3	\$20.4	\$22.2	\$19.7	\$19.7
Uses of Funds								
Expenditure								
Certificated Salaries	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$0.4	\$0.5
Classified Salaries	\$18.2	\$17.5	\$15.4	\$16.1	\$16.2	\$17.4	\$16.0	\$17.0
Employee Benefits	\$3.8	\$2.8	\$2.6	\$2.9	\$2.9	\$3.4	\$2.4	\$3.0
Books and Supplies	\$0.4	\$0.4	\$0.5	\$0.5	\$0.8	\$0.5	\$0.6	\$0.5
Other Operating Expense	\$0.4	\$0.3	\$0.3	\$0.2	\$0.2	\$0.2	\$0.1	\$0.2
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.2
Total Expenditure	\$23.3	\$21.4	\$19.3	\$20.2	\$20.4	\$22.2	\$19.7	\$21.4
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$1.7)
Carryover Ending Balance*	\$0.1	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.1	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	(\$1.7)
Total Uses of Funds	\$23.4	\$21.4	\$19.3	\$20.3	\$20.4	\$22.2	\$19.7	\$19.7

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Interfund Transfers (@)

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Revenue								
Federal Revenues	\$21.0	\$35.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$3.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$184.0	\$0.0	\$212.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$18.8	\$53.5	\$0.6	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8
Total Revenue	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8
Total Sources of Funds	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8
Uses of Funds								
Expenditure								
Other Outgo	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8
Total Expenditure	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8
Total Uses of Funds	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$43.8	\$43.8

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Regular Program (000R/010)

Reserves (P)

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.9	\$0.0	\$0.0	\$2.7	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$94.8	\$87.9	\$31.7	\$33.3	\$67.6	\$67.6	\$71.5	\$71.5
Total Beginning Balance	\$95.7	\$88.0	\$31.7	\$36.0	\$67.7	\$67.7	\$71.6	\$71.6
Revenue								
State Revenues	\$11.0	\$0.0	\$0.0	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	(\$14.0)	(\$56.3)	\$4.3	\$27.2	\$5.7	\$4.3	\$0.8	\$0.8
Total Revenue	(\$3.1)	(\$56.3)	\$4.3	\$31.7	\$5.7	\$4.3	\$0.8	\$0.8
Total Sources of Funds	\$92.6	\$31.7	\$36.0	\$67.7	\$73.4	\$72.0	\$72.4	\$72.4
Uses of Funds								
Expenditure								
Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$1.8	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditure	\$4.7	\$0.0	\$0.0	\$0.0	\$1.8	\$0.4	\$0.0	\$0.0
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.0	\$0.0	\$2.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$72.4	\$72.4
Total Ending Balance	\$88.0	\$31.7	\$36.0	\$67.7	\$71.6	\$71.6	\$72.4	\$72.4
Total Uses of Funds	\$92.6	\$31.7	\$36.0	\$67.7	\$73.4	\$72.0	\$72.4	\$72.4

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

SFP - Compensatory (SFPA)

This program provides compensatory education services for low-income students and students with limited English proficiency. Federal Title I and State Economic Impact Aid are the main funding sources.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Specially Funded Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$21.0	\$21.0	\$78.3	\$78.3
Total Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$21.0	\$21.0	\$78.3	\$78.3
Revenue								
Federal Revenues	\$246.8	\$315.4	\$385.2	\$489.6	\$469.9	\$413.9	\$447.9	\$447.9
State Revenues	\$74.2	\$101.9	\$114.2	\$139.7	\$197.0	\$187.9	\$189.3	\$189.3
Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$19.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$340.2	\$417.3	\$499.4	\$629.6	\$666.9	\$601.7	\$637.2	\$637.2
Total Sources of Funds	\$340.2	\$417.3	\$499.4	\$629.6	\$687.9	\$622.7	\$715.5	\$715.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$168.4	\$210.6	\$231.6	\$269.6	\$281.4	\$272.7	\$297.2	\$297.2
Classified Salaries	\$32.9	\$35.3	\$38.4	\$42.8	\$46.7	\$42.0	\$42.1	\$39.6
Employee Benefits	\$45.9	\$59.4	\$68.5	\$81.1	\$73.8	\$85.5	\$70.1	\$69.8
Books and Supplies	\$56.3	\$67.3	\$98.3	\$122.3	\$160.4	\$64.0	\$204.3	\$185.8
Other Operating Expense	\$23.9	\$28.3	\$40.2	\$66.0	\$103.5	\$62.2	\$86.9	\$82.9
Capital Outlay	\$0.9	\$0.9	\$3.2	\$2.2	\$0.5	\$0.2	\$0.4	\$0.4
Other Outgo	\$11.9	\$15.5	\$19.4	\$24.5	\$21.5	\$17.8	\$14.6	\$14.6
Total Expenditure	\$340.2	\$417.3	\$499.4	\$608.6	\$687.9	\$544.4	\$715.5	\$690.3
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$21.0	\$0.0	\$78.3	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$25.2
Total Ending Balance	\$0.0	\$0.0	\$0.0	\$21.0	\$0.0	\$78.3	\$0.0	\$25.2
Total Uses of Funds	\$340.2	\$417.3	\$499.4	\$629.6	\$687.9	\$622.7	\$715.5	\$715.5

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

SFP - General (SFPB)

This "program" includes a variety of special purpose grants that are not necessarily aimed at the District's neediest students.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Specially Funded Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$4.2	\$88.8	\$84.0	\$1.1	\$3.4	\$3.4	\$1.7	\$1.7
Restatement of Beg Bal	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Audit Adjustments	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$6.1	\$88.8	\$84.0	\$1.1	\$3.4	\$3.4	\$1.7	\$1.7
Revenue								
Federal Revenues	\$184.6	\$227.9	\$255.2	\$240.3	\$275.4	\$220.4	\$250.0	\$250.0
State Revenues	\$201.1	\$192.6	\$166.3	\$166.0	\$128.1	\$102.1	\$65.9	\$65.9
Local Revenues	\$9.1	\$10.8	\$8.2	\$8.9	\$12.9	\$7.3	\$33.9	\$33.9
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$57.3	\$47.7	\$7.2	\$47.5	\$47.5
Other Financing Sources	\$88.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$24.3	(\$13.7)	(\$0.2)	(\$1.6)	\$0.0	\$52.2	(\$0.9)	(\$0.9)
Local Miscellaneous	\$0.0	(\$4.6)	(\$4.7)	(\$7.4)	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$507.3	\$412.9	\$424.9	\$463.5	\$464.1	\$389.1	\$396.4	\$396.4
Total Sources of Funds	\$513.4	\$501.7	\$509.0	\$464.6	\$467.5	\$392.5	\$398.1	\$398.1
Uses of Funds								
Expenditure								
Certificated Salaries	\$157.6	\$153.7	\$178.5	\$164.6	\$167.3	\$159.7	\$165.2	\$165.2
Classified Salaries	\$46.8	\$37.7	\$43.1	\$43.2	\$44.7	\$31.0	\$31.8	\$31.8
Employee Benefits	\$41.6	\$44.4	\$55.6	\$53.9	\$52.6	\$50.2	\$80.0	\$80.0
Books and Supplies	\$101.2	\$107.3	\$75.6	\$74.5	\$97.7	\$53.8	\$37.8	\$37.8
Other Operating Expense	\$57.1	\$47.6	\$61.8	\$71.1	\$58.9	\$78.8	\$66.5	\$66.5
Capital Outlay	\$8.1	\$11.0	\$13.0	\$37.9	\$33.1	\$6.6	\$7.5	\$7.5
Other Outgo	\$12.1	\$16.1	\$80.4	\$16.0	\$13.1	\$10.8	\$9.2	\$9.2
Total Expenditure	\$424.6	\$417.7	\$507.9	\$461.2	\$467.5	\$390.8	\$398.1	\$398.1
Ending Balance								
Carryover Ending Balance*	\$88.8	\$84.0	\$1.1	\$3.4	\$0.0	\$1.7	\$0.0	\$0.0
Total Ending Balance	\$88.8	\$84.0	\$1.1	\$3.4	\$0.0	\$1.7	\$0.0	\$0.0
Total Uses of Funds	\$513.4	\$501.7	\$509.0	\$464.6	\$467.5	\$392.5	\$398.1	\$398.1

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

After School (SFPL)

These are after-school programs funded with special state and federal funds. These programs usually have an academic component.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Specially Funded Program								
Sources of Funds								
Revenue								
Federal Revenues	\$4.5	\$3.0	\$1.3	\$0.9	\$33.7	\$28.6	\$26.8	\$26.8
State Revenues	\$17.0	\$15.7	\$18.4	\$20.2	\$59.6	\$27.3	\$134.4	\$134.4
Local Revenues	\$2.9	\$0.5	\$2.7	\$0.6	\$10.7	\$5.5	\$5.2	\$5.2
Interprogram Transfers	(\$24.3)	\$0.2	\$0.2	\$1.5	\$0.0	\$0.0	\$0.8	\$0.8
Total Revenue	\$0.0	\$19.4	\$22.6	\$23.1	\$103.9	\$61.5	\$167.2	\$167.2
Total Sources of Funds	\$0.0	\$19.4	\$22.6	\$23.1	\$103.9	\$61.5	\$167.2	\$167.2
Uses of Funds								
Expenditure								
Certificated Salaries	\$0.0	\$0.4	\$0.5	\$0.6	\$0.5	\$0.9	\$49.2	\$49.2
Classified Salaries	\$0.0	\$9.1	\$10.8	\$10.4	\$22.4	\$19.6	\$39.6	\$39.6
Employee Benefits	\$0.0	\$1.4	\$1.7	\$1.9	\$3.5	\$4.7	\$10.9	\$10.9
Books and Supplies	\$0.0	\$0.9	\$1.0	\$0.9	\$29.0	\$2.2	\$5.1	\$5.1
Other Operating Expense	\$0.0	\$6.9	\$7.8	\$8.5	\$45.2	\$32.2	\$45.0	\$45.0
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.4	\$10.4
Other Outgo	\$0.0	\$0.6	\$0.7	\$0.8	\$3.4	\$1.9	\$7.1	\$7.1
Total Expenditure	\$0.0	\$19.4	\$22.6	\$23.1	\$103.9	\$61.5	\$167.2	\$167.2
Total Uses of Funds	\$0.0	\$19.4	\$22.6	\$23.1	\$103.9	\$61.5	\$167.2	\$167.2

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

SFP - Special Ed (SFPC)

This group of programs provides additional services for special education students.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Specially Funded Program								
Sources of Funds								
Revenue								
Federal Revenues	\$14.7	\$17.9	\$20.1	\$20.0	\$19.6	\$19.2	\$24.2	\$24.2
State Revenues	\$1.8	\$2.0	\$2.1	\$1.2	\$1.1	\$1.2	\$1.2	\$1.2
Interprogram Transfers	\$0.0	\$0.0	\$0.0	(\$0.8)	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$16.5	\$19.9	\$22.2	\$20.4	\$20.8	\$20.4	\$25.5	\$25.5
Total Sources of Funds	\$16.5	\$19.9	\$22.2	\$20.4	\$20.8	\$20.4	\$25.5	\$25.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$7.9	\$9.6	\$9.7	\$9.3	\$8.8	\$9.4	\$11.2	\$11.2
Classified Salaries	\$2.2	\$2.9	\$3.4	\$2.9	\$1.9	\$2.9	\$2.9	\$2.9
Employee Benefits	\$2.6	\$3.5	\$3.7	\$3.6	\$3.3	\$3.7	\$3.3	\$3.3
Books and Supplies	\$0.4	\$0.7	\$1.1	\$0.8	\$2.4	\$0.3	\$2.9	\$2.9
Other Operating Expense	\$2.7	\$2.4	\$3.4	\$2.9	\$2.9	\$3.4	\$4.1	\$4.1
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.2
Other Outgo	\$0.6	\$0.8	\$0.9	\$0.9	\$1.4	\$0.7	\$1.0	\$1.0
Total Expenditure	\$16.5	\$19.9	\$22.2	\$20.4	\$20.8	\$20.4	\$25.5	\$25.5
Total Uses of Funds	\$16.5	\$19.9	\$22.2	\$20.4	\$20.8	\$20.4	\$25.5	\$25.5

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

SFP - ROC (SFPE)

These are specially funded career-oriented programs at LAUSD's Regional Occupational Centers and secondary schools.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Specially Funded Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.6	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Restatement of Beg Bal	(\$0.5)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$0.1	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Revenue								
Federal Revenues	\$2.1	\$1.6	\$1.5	\$1.1	\$3.2	\$2.1	\$3.6	\$3.6
State Revenues	\$2.3	\$2.2	\$2.3	\$1.5	\$1.7	\$1.9	\$3.4	\$3.4
Local Revenues	\$1.0	\$0.8	\$1.0	\$0.4	\$0.3	\$0.2	\$0.2	\$0.2
Interprogram Transfers	\$0.1	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.2	\$0.2	\$0.2	\$0.2	\$0.0	\$0.2	\$0.0	\$0.0
Total Revenue	\$5.7	\$4.9	\$5.1	\$4.0	\$5.2	\$4.4	\$7.2	\$7.2
Total Sources of Funds	\$5.8	\$5.5	\$5.1	\$3.9	\$5.2	\$4.4	\$7.2	\$7.2
Uses of Funds								
Expenditure								
Certificated Salaries	\$2.6	\$2.6	\$2.6	\$1.8	\$1.6	\$2.0	\$1.7	\$1.7
Classified Salaries	\$0.7	\$0.8	\$0.9	\$0.9	\$0.8	\$1.2	\$0.7	\$0.7
Employee Benefits	\$0.8	\$0.8	\$0.9	\$0.9	\$0.7	\$0.9	\$0.8	\$0.8
Books and Supplies	\$0.5	\$0.8	\$0.4	\$0.1	\$1.2	\$0.1	\$3.3	\$3.3
Other Operating Expense	\$0.3	\$0.3	\$0.1	\$0.0	\$0.7	\$0.1	\$0.5	\$0.5
Capital Outlay	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2
Total Expenditure	\$5.2	\$5.5	\$5.1	\$3.9	\$5.2	\$4.4	\$7.2	\$7.2
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Uses of Funds	\$5.8	\$5.5	\$5.1	\$3.9	\$5.2	\$4.4	\$7.2	\$7.2

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

General Fund - Specially Funded (000S/010)

SFP - Children's Centers

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
Specially Funded Program								
Sources of Funds								
Revenue								
Federal Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	\$0.0	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Sources of Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Multi-Year Projection
General Fund, Regular Program

		2003-04	2004-05	2005-06	Revised SI2006-07	2007-08 Final Budget	2007-08	2008-09	2009-10
		Actual Amounts	Actual Amounts	Actual Amounts	Estimated Amounts	Authorized Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Beginning Balance		\$489.6	\$240.0	\$348.5	\$410.2	\$438.3	\$438.3	\$445.0	\$407.9
Revenues and Other Financing Sources									
Revenue Limit Sources	8010-8099	\$3,300.8	\$3,431.9	\$3,569.3	\$3,704.6	\$3,653.1	\$3,653.1	\$3,650.8	\$3,609.6
Federal Revenues	8100-8299	\$154.4	\$133.5	\$137.3	\$149.1	\$153.1	\$153.1	\$153.2	\$153.1
Other State Revenues	8300-8599	\$1,434.6	\$1,586.7	\$1,586.8	\$1,908.5	\$1,942.3	\$1,942.3	\$1,993.3	\$1,986.1
Other Local Revenues	8600-8799	\$65.9	\$73.8	\$88.2	\$86.3	\$100.6	\$100.6	\$102.3	\$103.4
Other Financing Sources	8910-8999	\$45.9	\$248.3	\$43.3	\$44.9	\$77.0	\$77.0	\$33.2	\$34.0
Total Revenues		\$5,001.6	\$5,474.1	\$5,425.0	\$5,893.5	\$5,926.1	\$5,926.1	\$5,932.8	\$5,886.3
Total Sources of Funds		\$5,491.2	\$5,714.1	\$5,773.5	\$6,303.6	\$6,364.4	\$6,364.4	\$6,377.8	\$6,294.2
*2nd Interim includes retro and other units @ 6%									
Expenditures and Other Financing Uses									
Certificated Salaries	1000-1999	\$2,542.5	\$2,554.4	\$2,605.1	\$2,817.8	\$2,887.8	\$2,852.3	\$2,885.1	\$2,873.8
Classified Salaries	2000-2999	\$794.6	\$774.4	\$797.6	\$924.1	\$917.2	\$863.1	\$862.1	\$864.1
Employee Benefits	3000-3999	\$1,087.0	\$1,097.8	\$1,150.9	\$1,211.3	\$1,199.3	\$1,182.2	\$1,212.8	\$1,207.9
Books & Supplies	4000-4999	\$175.1	\$192.2	\$237.2	\$279.1	\$542.8	\$354.7	\$305.7	\$214.4
Services, Other Operating Expenses	5000-5999	\$489.3	\$452.3	\$468.3	\$533.3	\$609.6	\$564.7	\$565.2	\$586.6
Capital Outlay	6000-6999	\$32.4	\$26.5	\$23.0	\$35.1	\$53.9	\$42.5	\$41.1	\$39.6
Other Outgo	7100-7299	\$42.6	\$36.5	\$41.7	\$43.6	\$0.7	\$0.7	\$0.7	\$0.7
Other Outgo	7400-7499	\$0.0	\$7.2	\$5.5	\$2.8	\$2.4	\$2.5	\$2.8	\$2.8
Direct Support/Indirect Costs	7300-7399	-\$40.2	-\$45.9	-\$49.6	-\$37.9	-\$37.6	-\$37.6	-\$37.9	-\$37.9
Other Financing Uses	7610-7699	\$128.0	\$270.2	\$83.7	\$56.2	\$94.4	\$94.4	\$132.5	\$121.0
Total Expenditures		\$5,251.3	\$5,365.6	\$5,363.3	\$5,865.3	\$6,270.5	\$5,919.4	\$5,969.9	\$5,872.9
Ending Fund Balance		\$239.9	\$348.5	\$410.2	\$438.3	\$93.9	\$445.0	\$407.9	\$421.2
Total Uses of Funds		\$5,491.2	\$5,714.1	\$5,773.5	\$6,303.6	\$6,364.4	\$6,364.4	\$6,377.8	\$6,294.2
Change in Fund Balance		-\$249.7	\$108.6	\$61.7	\$28.1	-\$344.4	\$6.7	-\$37.2	\$13.4
Components of Ending Balance:									
Reserve for Economic Uncertainties		\$31.7	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$71.0	\$69.9
Reserve for Cash/Stores/General Reserve		\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6	\$15.6	\$15.6
Legally Restricted Balances		\$158.0	\$69.4	\$104.7	\$202.7	\$5.9	\$202.7	\$249.7	\$261.9
Other Designations/Carryovers		\$0.0	\$119.6	\$141.1	\$76.3	\$0.0	\$62.1	\$63.3	\$64.9
Undesignated Balance		\$31.4	\$100.1	\$81.1	\$72.1	\$0.0	\$92.2	\$8.1	\$8.9
Total Ending Balance		\$240.0	\$348.5	\$410.2	\$438.3	\$93.9	\$445.0	\$407.9	\$421.2

Note: detail may not sum exactly to totals due to rounding.

V. Specially Funded Programs

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V.

Introduction

This section provides information regarding the District's Specially Funded Programs (SFP), which are generally referred to as "categorical" programs. Categorical programs can be defined as activities funded by Federal, State, or other sources which are supplemental to the District's basic educational services. The amounts reflected in this section reflect the best available revenue and expenditure information as of the date of this document's publication.

**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET									District Defined Prog
	2005-06	2006-07	2006-07	2006-07	2007-08	2006-07	2007-08		
	Actual Budget	Final Budget	Adjustment	Adj Budget as of 01-30-07	Beg Balance	Carryover	Grant	TOTAL	Code
COMPENSATORY & BILINGUAL EDUCATION	\$ 695,318,255	\$ 687,922,833	\$ (77,050,100)	\$ 610,872,733	\$ 78,294,402	\$ 58,150,720	\$ 579,059,328	\$ 715,504,450	A
GENERAL PROGRAM	601,400,354	467,458,786	71,559,534	539,018,320	1,700,060	77,076,322	317,017,828	395,794,210	B
SPECIAL EDUCATION	24,168,592	20,761,763	1,493,365	22,255,128	0	2,094,865	23,014,635	25,109,500	C
ROC/SKILLS CENTERS	3,324,072	5,160,385	741,920	5,902,305	41,684	1,395,072	6,128,783	7,565,539	E
AFTER SCHOOL PROGRAMS	82,291,431	103,941,934	3,244,313	107,186,247	0	44,979,214	124,526,805	169,506,019	L
GENERAL FUND	\$ 1,406,502,704	\$ 1,285,245,701	\$ (364,452)	\$ 1,285,234,733	\$ 80,036,146	\$ 183,696,193	\$ 1,049,747,379	\$ 1,313,479,718	
ADULT EDUCATION FUND	\$ 42,812,054	\$ 51,577,236	\$ (25,000)	\$ 51,552,236	\$ 0	\$ 19,630,069	\$ 36,218,500	\$ 55,848,569	D
CHILD DEVELOPMENT FUND	\$ 22,633,453	\$ 38,990,279	\$ 150	\$ 38,990,429	\$ 352,828	\$ 16,209,517	\$ 29,815,822	\$ 46,378,167	F
GENERAL, ADULT AND CHILD DEVELOPMENT FUND									
TOTAL SPECIALLY FUNDED PROGRAMS	\$ 1,471,948,211	\$ 1,375,813,216	\$ (389,302)	\$ 1,375,777,398	\$ 80,388,974	\$ 219,535,779	\$ 1,115,781,701	\$ 1,415,706,454	

(A) Compensatory Education
(B) General Program
(C) Special Education
(D) Adult Education

(E) ROC/Skills Center
(F) Child Development
(G) Fiscally Ind Charter School
(L) After School Programs

**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

					SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET				District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
FEDERAL INCOME									
8182 IDEA ACT-LOCAL STAFF DEV	\$ 232,262	\$ 44,480	\$ (44,480)	\$ 0	\$ 0	\$ 25,787	\$ 79,129	\$ 104,916	C
IDEA INTERPRET CERTFCTN-PART B	\$ 37,563	\$ 17,200	\$ 0	\$ 17,200	\$ 0	\$ 0	\$ 0	\$ 0	C
IDEA-PRESCH DESIRED RESULTS	\$ 93,780	\$ 210,740	\$ 2	\$ 210,742	\$ 0	\$ 81,430	\$ 200,000	\$ 281,430	C
IDEA-PERFORM PIN SMPLING PILOT	\$ 0	\$ 10,000	\$ 10,000	\$ 20,000	\$ 0	\$ 10,212	\$ 10,000	\$ 20,212	C
INFANT DISCRETIONARY	\$ 187,847	\$ 61,165	\$ (61,165)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PART C-INF/TODD-EARLY INTVN.	\$ 0	\$ 1,177,169	\$ (1,177,169)	\$ 0	\$ 0	\$ 0	\$ 1,178,111	\$ 1,178,111	C
PRESCHOOL LOCAL ENTL IDEA-VARIOUS	\$ 14,332,261	\$ 17,893,077	\$ (3,892,298)	\$ 14,000,779	\$ 0	\$ 1,421,906	\$ 11,370,333	\$ 12,792,239	C
PRESCHOOL EXPANSION GRANT	\$ 5,452,857	\$ 0	\$ 5,513,624	\$ 5,513,624	\$ 0	\$ 231,001	\$ 5,432,264	\$ 5,663,265	C
EARLY INTERVENTION	\$ 1,182,267	\$ 0	\$ 1,178,111	\$ 1,178,111	\$ 0	\$ 0	\$ 0	\$ 0	C
8210 T 1V-SAFE & DRUG FREE SCH&COMM	\$ 5,796,952	\$ 5,995,102	\$ 192,910	\$ 6,188,012	\$ 0	\$ 1,583,856	\$ 5,400,000	\$ 6,983,856	B
8240 VEA-PERKINS-SEC INSTR - VARIOUS	\$ 9,944,394	\$ 9,939,479	\$ (129,935)	\$ 9,809,544	\$ 0	\$ 761,158	\$ 9,076,002	\$ 9,837,160	B
8281 FED REV FEMA-HAZARD MITGATION	\$ 102,127	\$ 197,663	\$ (98,593)	\$ 99,070	\$ 0	\$ 570	\$ 645,019	\$ 645,589	B
FEMA-1577 DR2005 WINTER STORMS	\$ 1,162,746	\$ 2,294,081	\$ (1,148,141)	\$ 1,145,940	\$ 461,470	\$ 0	\$ 510,805	\$ 972,275	B
8290 2004 NCCEP/SBC-GEAR UP-MADISON	\$ 0	\$ 0	\$ 269	\$ 269	\$ 0	\$ 0	\$ 0	\$ 0	B
21ST CNTRY COMM LRNG-T7B - VARIOUS	\$ 43,888,697	\$ 33,681,286	\$ 395,875	\$ 34,077,161	\$ 0	\$ 5,275,899	\$ 41,531,010	\$ 46,806,909	L
ANGEL GATE ACADEMY II	\$ 0	\$ 0	\$ 1,656,000	\$ 1,656,000	\$ 0	\$ 487,304	\$ 0	\$ 487,304	B
BILINGUAL EDUCATION - HILLCREST	\$ 0	\$ 0	\$ 196,660	\$ 196,660	\$ 0	\$ 0	\$ 147,121	\$ 147,121	B
BPA-SOURCE PROGRAM SUPPORT	\$ 24,505	\$ 7,780	\$ 3,100	\$ 10,880	\$ 0	\$ 2,587	\$ 6,200	\$ 8,787	B
BOYS AND GIRLS CLUB	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL EARLY START PERSNNEL DEV	\$ 3,605	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL NUTRITION NETWORK - VARIOUS	\$ 10,348,973	\$ 11,498,392	\$ (114,882)	\$ 11,383,510	\$ 0	\$ 3,733,114	\$ 7,900,000	\$ 11,633,114	B
CAL SERVE - VARIOUS	\$ 349,216	\$ 285,615	\$ (47,434)	\$ 238,181	\$ 0	\$ 56,354	\$ 44,000	\$ 100,354	B
CAL STATE GEAR UP - VARIOUS	\$ 49,061	\$ 9,297	\$ 0	\$ 9,297	\$ 0	\$ 1,870	\$ 65,000	\$ 66,870	B
CARSON GUID:-BASIC	\$ 33,010	\$ 8,679	\$ 11,000	\$ 19,679	\$ 0	\$ 0	\$ 9,955	\$ 9,955	B
COMPLIANCE MONITOR INTRVN PROG	\$ 0	\$ 0	\$ 20,654	\$ 20,654	\$ 0	\$ 0	\$ 0	\$ 0	B
CCSSO/MCAULIFFE PROF DEV PROG	\$ 3,500	\$ 3,500	\$ 0	\$ 3,500	\$ 0	\$ 0	\$ 0	\$ 0	B
CE-NCLB T1 SCHOOLS -VARIOUS	\$ 525,924,539	\$ 450,264,702	\$ 5,866,070	\$ 456,130,772	\$ 0	\$ 56,317,206	\$ 384,617,983	\$ 440,935,189	A
CE-NCLB T1 PT.D-DELINQUENT	\$ 1,931,168	\$ 2,272,137	\$ (21,023)	\$ 2,251,114	\$ 0	\$ 1,001,799	\$ 1,103,307	\$ 2,105,106	A
CE-PROGRAM IMPROVEMENT IN CA	\$ 35,607	\$ 16,516	\$ 0	\$ 16,516	\$ 0	\$ 16,516	\$ 0	\$ 16,516	A
CHARTER SCHOOLS GRANT	\$ 694	\$ 694	\$ 0	\$ 694	\$ 0	\$ 0	\$ 0	\$ 0	B
CHICANA SVCS ACTION CTR	\$ 49,441	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHILDREN COLLECTIVE YOU PROGRAM	\$ 169,944	\$ 303,613	\$ (170,000)	\$ 133,613	\$ 0	\$ 0	\$ 118,005	\$ 118,005	E
CIVICONNECTION LRN&SERV-NCSS	\$ 1,974	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMM BASED IN-HOME ASTHMA(EPA)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	B
COMMUNITY ARTS PARTNERSHIP	\$ 8,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ACAD PART-YOUTH OBESITY	\$ 0	\$ 0	\$ 17,184	\$ 17,184	\$ 0	\$ 612	\$ 41,242	\$ 41,854	B
COMPRE SCH REFORM COHORT -VAR	\$ 12,135,620	\$ 13,333,712	\$ (12,061,359)	\$ 1,272,353	\$ 0	\$ 0	\$ 19,868	\$ 19,868	B
COPS IN SCHOOLS PROGRAM	\$ 3,750,000	\$ 3,217,253	\$ 0	\$ 3,217,253	\$ 0	\$ 425,616	\$ 3,750,000	\$ 4,175,616	B
COPS UNIVERSAL HIRING PROGRAM	\$ 7,068	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BRD-COMM SRVC-04	\$ 1,859,936	\$ 1,289,012	\$ 17,293	\$ 1,306,305	\$ 0	\$ 196,149	\$ 1,184,848	\$ 1,380,997	B

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**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

					SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET				District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
CRISIS COUNSELING-SAMHSA	\$ 246,565	\$ 37,944	\$ 0	\$ 37,944	\$ 0	\$ 0	\$ 700,000	\$ 700,000	B
DROPOUT PREVENTION RECOV MODEL PROG	\$ 18,580	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDD-TRA-EAST LA SKILL CTR	\$ 276,552	\$ 379,280	\$ (7,650)	\$ 371,630	\$ 0	\$ 112,024	\$ 171,938	\$ 283,962	E
ENHNC ED THRU TCH-C(1 TIME FG)	\$ 675,621	\$ 298,173	\$ 0	\$ 298,173	\$ 0	\$ 0	\$ 0	\$ 0	B
EPA INDR AIRQUALTY TOOLS F/SCH	\$ 53,603	\$ 16,367	\$ 0	\$ 16,367	\$ 0	\$ 0	\$ 0	\$ 0	B
ESEA-ARTS IN EDUC. -AIM PROJ	\$ 244,190	\$ 483,464	\$ 0	\$ 483,464	\$ 0	\$ 113,521	\$ 280,000	\$ 393,521	B
EVENSTART FMLY LIT- VARIOUS	\$ 55,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8290 FOREIGN LANGUAGE ASSISTANCE -VAR	\$ 703,210	\$ 847,515	\$ (283,539)	\$ 563,976	\$ 0	\$ 265,515	\$ 515,442	\$ 780,957	B
GEAR UP- VARIOUS	\$ 7,915,951	\$ 8,239,187	\$ 2,338,765	\$ 10,577,952	\$ 0	\$ 2,008,483	\$ 7,467,666	\$ 9,476,149	B
HAZARDOUS MATRL EMERGENCY PREP	\$ 24,804	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
IMPROVE HTH ED&WBEING YNGPEOPL	\$ 1,076,983	\$ 927,572	\$ (731,900)	\$ 195,672	\$ 0	\$ 44,771	\$ 200,000	\$ 244,771	B
INDIAN EDUC ACT 05 -VARIOUS	\$ 351,803	\$ 333,110	\$ (269)	\$ 332,841	\$ 0	\$ 59,330	\$ 242,440	\$ 301,770	B
GAINING EARLY AWARENESS & READINESS	\$ 277,096	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	\$ 135,152	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 170,000	\$ 170,000	E
LA CNTY VOC NURSING EDUC SVCS	\$ 180,711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA COUNTY DPSS-GAIN-VOC ED	\$ 0	\$ 10,038	\$ 0	\$ 10,038	\$ 0	\$ 0	\$ 0	\$ 0	E
LA EARLY DECIDERS TEACHER RECRUITMENT	\$ 624,961	\$ 1,232,172	\$ (899)	\$ 1,231,273	\$ 0	\$ 681,825	\$ 677,437	\$ 1,359,262	B
LA'S BEST AFT SCH ENRCH-OCJP-VAR	\$ 1,016,531	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
M. WATERS DENTL ASST TRNG PROJ	\$ 198,700	\$ 2,542	\$ 0	\$ 2,542	\$ 0	\$ 0	\$ 0	\$ 0	B
MAGNET SCHS ASSISTANCE	\$ 1,357,026	\$ 444,142	\$ 0	\$ 444,142	\$ 0	\$ 0	\$ 0	\$ 0	B
MCKINNEY HOMELESS	\$ 175,000	\$ 175,027	\$ (30,000)	\$ 145,027	\$ 0	\$ 1,875	\$ 145,000	\$ 146,875	B
MIGRANT EDUC PROG-VARIOUS	\$ 820,423	\$ 1,007,492	\$ 184,046	\$ 1,191,538	\$ 0	\$ 1	\$ 962,449	\$ 962,450	B
NATL SC FND-URBN SYSTM INIT -VAR	\$ 6,018,325	\$ 3,519,094	\$ (37,663)	\$ 3,481,431	\$ 0	\$ 493,438	\$ 0	\$ 493,438	B
NCLB-T2A TEACHER QUALITY	\$ 56,441,123	\$ 59,939,227	\$ 2,101,358	\$ 62,040,585	\$ 0	\$ 2,854,225	\$ 56,715,006	\$ 59,569,231	B
NCLB-T2B-CA MATH & SCI PRTNERS	\$ 1,362,364	\$ 432,431	\$ 0	\$ 432,431	\$ 0	\$ 152	\$ 41,000	\$ 41,152	B
NCLB-T2D ENHANCE ED THRU TECH-VAR	\$ 19,686,491	\$ 15,937,822	\$ (4,973,731)	\$ 10,964,091	\$ 0	\$ 5,469,416	\$ 2,997,470	\$ 8,466,886	B
NCLB-T5 ADMINSTRATION - VARIOUS	\$ 34,023,122	\$ 11,561,503	\$ 0	\$ 11,561,503	\$ 0	\$ 1,111,181	\$ 1,901,266	\$ 3,012,447	B
NCLB-T7 COMP SCH - VARIOUS	\$ 2,032,882	\$ 4,551	\$ 0	\$ 4,551	\$ 0	\$ 0	\$ 0	\$ 0	B
NCLB-TI-PROG IMPRVMT DIST INT	\$ 13,070,000	\$ 5,847,005	\$ 0	\$ 5,847,005	\$ 0	\$ 0	\$ 105,498	\$ 105,498	A
NEGLECTED CHILDREN	\$ 3,532,982	\$ 2,184,903	\$ 0	\$ 2,184,903	\$ 0	\$ 0	\$ 2,284,316	\$ 2,284,316	A
NSF-SYSWIDE CHGE F/LEARNERS ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 264	\$ 461,854	\$ 462,118	B
PROG 4 OCCPTN'L WORK ED REFRL	\$ 91,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
PROJPLUS -CAL STATE-UAS	\$ 90,071	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PUBLIC TELECOM FACILITIES PROG-VAR	\$ 62,000	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 62,000	B
RAND-CHLDNRN EXPD TO VIOLENCE PROG	\$ 53,088	\$ 0	\$ 50,810	\$ 50,810	\$ 0	\$ 0	\$ 5,000	\$ 5,000	B
READING FIRST SUBGRANT-T1-RD1-VAR	\$ 43,558,473	\$ 43,073,603	\$ (2,072,500)	\$ 41,001,103	\$ 0	\$ 0	\$ 37,969,520	\$ 37,969,520	B
REFUGEE STUDENT ASST PROG	\$ 59,332	\$ 59,332	\$ 0	\$ 59,332	\$ 0	\$ 0	\$ 165,000	\$ 165,000	B
REHAB TRANS PART GREATER LA	\$ 0	\$ 1,047,470	\$ 0	\$ 1,047,470	\$ 0	\$ 0	\$ 875,756	\$ 875,756	E
ROC WORKABILITY II	\$ 0	\$ 540,000	\$ 3,555	\$ 543,555	\$ 0	\$ 0	\$ 540,000	\$ 540,000	E
ROC-HEA T1 COLLEGE WORK STUDY	\$ 210,239	\$ 255,000	\$ (20,562)	\$ 234,438	\$ 0	\$ 0	\$ 460,630	\$ 460,630	E
SAFE & DRUG FREE SCH & COMMITY -VAR	\$ 1,177,081	\$ 1,986,910	\$ (1,130,612)	\$ 856,298	\$ 0	\$ 31,745	\$ 463,974	\$ 495,719	B
SCH ASST & INTRVNTN TEAM(SAIT)	\$ 10,173,467	\$ 9,346,812	\$ (4,125,964)	\$ 5,220,848	\$ 0	\$ 320,137	\$ 2,153,850	\$ 2,473,987	A

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**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET								District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
SCH HLTH PROG PREV & IMPRV EDU	\$ 0	\$ 0	\$ 446,616	\$ 446,616	\$ 0	\$ 0	\$ 195,559	\$ 195,559	B
SCHOOL SAFE TRAFFIC ZONE	\$ 284,202	\$ 204,013	\$ 0	\$ 204,013	\$ 0	\$ 0	\$ 130,000	\$ 130,000	B
SMALLER COMM GRANT-PLNG -VARIOUS	\$ 401,560	\$ 16,643	\$ 0	\$ 16,643	\$ 0	\$ 0	\$ 0	\$ 0	B
SMALLER LRNG COMM -VARIOUS	\$ 15,030,335	\$ 11,516,126	\$ 2,165,504	\$ 13,681,630	\$ 0	\$ 8,201,633	\$ 11,747,148	\$ 19,948,781	B
STATE OF REHAB-WRK BASED ASSMNT	\$ 0	\$ 352,898	\$ 0	\$ 352,898	\$ 0	\$ 0	\$ 352,898	\$ 352,898	E
T2D-ENHNC ED THRU TCH-COMPETTV-VAR	\$ 682,197	\$ 838	\$ 1,544,683	\$ 1,545,521	\$ 0	\$ 0	\$ 0	\$ 0	B
T3A-LEP-LIMITED ENG PROFNCY -VAR	\$ 52,621,860	\$ 53,022,703	\$ 175,457	\$ 53,198,160	\$ 0	\$ 12,146,243	\$ 25,602,030	\$ 37,748,273	B
T3-IMMIGRANT STDNT-SET-ASIDE -VAR	\$ 5,943,348	\$ 3,437,268	\$ (439,563)	\$ 2,997,705	\$ 0	\$ 0	\$ 0	\$ 0	B
TCHG. AMERICAN HISTORY (TAH)-VAR	\$ 1,317,001	\$ 1,736,583	\$ (462,557)	\$ 1,274,026	\$ 0	\$ 588,039	\$ 1,036,490	\$ 1,624,529	B
TLC-FOCUS ON ACHIEVEMENT PRJT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TRAUMA SCH ADAPTATION-SAMHSA	\$ 599,814	\$ 954,584	\$ (219)	\$ 954,365	\$ 0	\$ 445,949	\$ 599,815	\$ 1,045,764	B
UNIMPLEMENTED - AFTER SCH PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 154,734	\$ 0	\$ 154,734	L
UNIMPLEMENTED GEN-FED	\$ 0	\$ 4,787,041	\$ 9,553,664	\$ 14,340,705	\$ 0	\$ 10,469,299	\$ 0	\$ 10,469,299	B
UNIMPLEMENTED - ROC PROG	\$ 0	\$ 0	\$ 926,849	\$ 926,849	\$ 0	\$ 1,061,436	\$ 0	\$ 1,061,436	E
8290 UNIMPLEMENTED - SPECIAL EDUC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,510	\$ 0	\$ 7,510	C
WELFARE TO WORK-CITY CARSON	\$ 55,981	\$ 55,558	\$ (17,758)	\$ 37,800	\$ 0	\$ 0	\$ 37,800	\$ 37,800	B
WIA - EL PROYECTO (SOUTH) -VARIOUS	\$ 0	\$ 0	\$ 220,000	\$ 220,000	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-FOSTER-YOUTH SPECIAL NEEDS	\$ 3,600	\$ 0	\$ 4,500	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA - HWTC NURSE ASST-VARIOUS	\$ 33,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA O4-05 - UCLA CENTRAL AREA	\$ 0	\$ 66,869	\$ (22,919)	\$ 43,950	\$ 0	\$ 0	\$ 30,000	\$ 30,000	B
WIA O4-05 - WLCAC (SOUTH AREA)	\$ 0	\$ 49,522	\$ (14,522)	\$ 35,000	\$ 0	\$ 0	\$ 35,000	\$ 35,000	B
WIA YOUTH PARA LOS NINOS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 52,000	\$ 52,000	B
WIA -UCLA-WEST	\$ 0	\$ 0	\$ 20,000	\$ 20,000	\$ 0	\$ 0	\$ 20,000	\$ 20,000	B
WIA OUT-OF-SCHOOL YOUTH	\$ 3,700	\$ 0	\$ 4,500	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH OPPORTUNITY SYS -VARIOUS	\$ 144,666	\$ 100,000	\$ 29,621	\$ 129,621	\$ 0	\$ 80,670	\$ 120,000	\$ 200,670	B
WIA YOUTH PROGRAM -VARIOUS	\$ 32,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA YOUTH SERVICES (AYE)	\$ 81,000	\$ 80,056	\$ (10,056)	\$ 70,000	\$ 0	\$ 0	\$ 63,000	\$ 63,000	B
WIA-COLLABORATING PROGRAM	\$ 0	\$ 30,000	\$ (30,000)	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000	E
WIA-HUB CITIES CONSORT-ELASC	\$ 170,000	\$ 50,000	\$ (50,000)	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 50,000	E
WIA-ONE STOP CAREER CTR	\$ 150,515	\$ 168,000	\$ (32,062)	\$ 135,938	\$ 0	\$ 0	\$ 140,000	\$ 140,000	E
WIA-YOUTH CITY OF LA - HARBOR	\$ 694,398	\$ 703,885	\$ (81,705)	\$ 622,180	\$ 0	\$ 0	\$ 544,635	\$ 544,635	B
WIA-YTH OPPORTNTY SYS-SMMER	\$ 565,001	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-YOUTH PROGRAM -SUMMER WORK EXP	\$ 0	\$ 0	\$ 58,552	\$ 58,552	\$ 0	\$ 0	\$ 12,041	\$ 12,041	E
WIA-YOUTH SKILLS CTR	\$ 20,000	\$ 96,000	\$ (20,117)	\$ 75,883	\$ 0	\$ 0	\$ 80,000	\$ 80,000	E
WRKFRCE INVEST ACT- VARIOUS	\$ 254,220	\$ 130,281	\$ (130,281)	\$ 0	\$ 0	\$ 0	\$ 59,000	\$ 59,000	B
YOUTH BUILD PROG-C P D C -VARIOUS	\$ 9,377	\$ 5,126	\$ 0	\$ 5,126	\$ 0	\$ 581	\$ 0	\$ 581	E
TOTAL FEDERAL INCOME	\$ 926,328,928	\$ 801,828,026	\$ 1,213,705	\$ 803,041,731	\$ 461,470	\$ 118,416,943	\$ 634,150,130	\$ 753,028,543	
STATE INCOME									
8346 CE-EIA STATE COMP ED (SCE)SCHS-VAR	\$ 11,512,423	\$ 19,541,945	\$ (7,979,735)	\$ 11,562,210	\$ 759,731	\$ 0	\$ 44,609,941	\$ 45,369,672	A
CE-EIA/DISRICT BILINGUAL SCHOOLS-VAR	\$ 128,033,319	\$ 176,453,706	\$ (72,451,982)	\$ 104,001,724	\$ 77,534,671	\$ 0	\$ 121,998,553	\$ 199,533,224	A

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GENERAL FUND**

					SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET				District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
CE-EIA-EDU'L DISADVG-CNTRL OFF	\$ 0	\$ 19,759,889	\$ 0	\$ 19,759,889	\$ 0	\$ 0	\$ 13,800,475	\$ 13,800,475	A
EIA/LEP-MULTI TEACHER CAREER	\$ 0	\$ 353,484	\$ 0	\$ 353,484	\$ 0	\$ 0	\$ 0	\$ 0	A
8419 SB 1882 CA PROFESSIONAL DVLOPM	\$ 102,957	\$ 50,265	\$ (50,265)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	\$ 0	\$ 0	\$ 11,902	\$ 11,902	\$ 3,546	\$ 0	\$ 0	\$ 3,546	B
EDUC TECH STAFF DEV GRADES 4-8	\$ 0	\$ 0	\$ 514	\$ 514	\$ 514	\$ 0	\$ 0	\$ 514	B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	\$ 5,447,553	\$ 4,196,983	\$ (3,053,942)	\$ 1,143,041	\$ 0	\$ 113,569	\$ 0	\$ 113,569	B
8581 HEALTHY START-OPERATIONAL-VARIOUS	\$ 87,835	\$ 7,150	\$ 0	\$ 7,150	\$ 0	\$ 0	\$ 0	\$ 0	B
8590 03-04 AGRI VOC ED INCENTV GRNT	\$ 14,628	\$ 3,351	\$ 0	\$ 3,351	\$ 0	\$ 0	\$ 0	\$ 0	B
05-06 AGRI VOC ED INCENT GRANT	\$ 35,210	\$ 10,376	\$ 29,692	\$ 40,068	\$ 0	\$ 3,852	\$ 0	\$ 3,852	B
2005-06 PERSONNEL STAFF DEV.	\$ 236,608	\$ 117,493	\$ (117,493)	\$ 0	\$ 0	\$ 0	\$ 237,358	\$ 237,358	C
AAIA - VARIOUS	\$ 0	\$ 0	\$ 25,752	\$ 25,752	\$ 9,436	\$ 0	\$ 0	\$ 9,436	B
AB 2741 COACHING EDUCATION	\$ 403	\$ 403	\$ 0	\$ 403	\$ 0	\$ 0	\$ 0	\$ 0	B
AB1115-INSTRUCTIONAL MATERIAL	\$ 59,457	\$ 59,457	\$ 0	\$ 59,457	\$ 0	\$ 0	\$ 0	\$ 0	B
AFT SCH LRN&SAF-19R2K3-006 -VAR	\$ 27,123,231	\$ 58,495,319	\$ (25,707,439)	\$ 32,787,880	\$ 0	\$ 4,570,523	\$ 86,708,546	\$ 91,279,069	L
AIAA 03-04 - VARIOUS	\$ 6,125	\$ 6,107	\$ (6,107)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
AIAA 03-04(HARBOR)	\$ 25,353	\$ 14,858	\$ (14,858)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
AIAA 03-04(VALLEY)	\$ 20,333	\$ 4,787	\$ (4,787)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
ALTN EDUC OUTREACH	\$ 0	\$ 51,000	\$ (51,000)	\$ 0	\$ 0	\$ 0	\$ 700,000	\$ 700,000	E
ALTRNTV CERT PROG- VARIOUS	\$ 2,120,512	\$ 1,956,465	\$ (287,500)	\$ 1,668,965	\$ 0	\$ 619,181	\$ 745,000	\$ 1,364,181	B
ALTRNTV CERT PROG-LISTOS	\$ 1,525,853	\$ 1,453,660	\$ 5,118	\$ 1,458,778	\$ 0	\$ 252,114	\$ 2,110,500	\$ 2,362,614	B
BEAUTIFY WALL-CALTRANS-SOTO EL	\$ 208,573	\$ 208,494	\$ 0	\$ 208,494	\$ 0	\$ 0	\$ 0	\$ 0	B
8590 BEF SCH LRN&SAF-19R2K3-004 -VAR	\$ 2,049,488	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
BEFSCH LRN&SAF-19-R2004-466 -VAR	\$ 227,522	\$ 713,901	\$ 503	\$ 714,404	\$ 0	\$ 12,909	\$ 6,585,019	\$ 6,597,928	L
STAFF DEV-BTSA	\$ 7,237,442	\$ 2,544,650	\$ 1,963,440	\$ 4,508,090	\$ 777,345	\$ 6,226	\$ 0	\$ 783,571	B
BTSA / CSUN - VARIOUS	\$ 3,808,595	\$ 11,665,173	\$ (1,913,175)	\$ 9,751,998	\$ 0	\$ 457,988	\$ 10,635,337	\$ 11,093,325	B
CALIFORNIA ENDOWMENT	\$ 0	\$ 113,750	\$ (113,750)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL PARTNERSHIP ACADEMIES - VARIOUS	\$ 3,934,839	\$ 2,487,157	\$ (143,505)	\$ 2,343,652	\$ 0	\$ 206,104	\$ 956,000	\$ 1,162,104	B
CAL PRE-INTERNSHIP PROG AB 351	\$ 1,739,221	\$ 1,223,234	\$ 0	\$ 1,223,234	\$ 0	\$ 446,084	\$ 0	\$ 446,084	B
CAL SERVE-CENTRAL DISTRICT	\$ 152,637	\$ 28,427	\$ (28,427)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL TECH ASST PJ(CTAP)-CLUSTER	\$ 21,082	\$ 9,435	\$ 2,500	\$ 11,935	\$ 0	\$ 0	\$ 0	\$ 0	B
CALWORKS ACAD ENRICHMNT COMP-VAR	\$ 1,100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CALWORKS-WELFARE-2-WORK VOUCHR	\$ 8,177,035	\$ 2,071,477	\$ 0	\$ 2,071,477	\$ 0	\$ 0	\$ 0	\$ 0	B
CAREER TECHNICAL EDUCATION	\$ 0	\$ 1,100,000	\$ (1,100,000)	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000	B
CAREER TECH EDUC EQUIPMENT & MAT'LS BC	\$ 0	\$ 4,400,000	\$ (4,400,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHIEF BUS OFFICER TRAINING	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54,000	\$ 54,000	B
CHLD HLTH OUTREACH INITIATIVES	\$ 152,299	\$ 150,000	\$ 0	\$ 150,000	\$ 0	\$ 762	\$ 150,000	\$ 150,762	B
CHILD PASSENGER SAFETY	\$ 0	\$ 225,000	\$ (225,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMM. SRVCS BLOCK GRDT-CSBG	\$ 9,622	\$ 12,000	\$ (12,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
COMMUNITY CHALLENGE GRANT - VARIOUS	\$ 44,003	\$ 6,553	\$ 0	\$ 6,553	\$ 0	\$ 0	\$ 0	\$ 0	B
COMPREHENSIVE TCHRS ED INST	\$ 104,550	\$ 0	\$ 28,427	\$ 28,427	\$ 0	\$ 11,865	\$ 0	\$ 11,865	E
CPA NATURAL RSRG & EVRMNT SCI	\$ 0	\$ 0	\$ 1,319	\$ 1,319	\$ 0	\$ 0	\$ 0	\$ 0	B
CSBG-MWEPC	\$ 5,942	\$ 12,047	\$ 53	\$ 12,100	\$ 0	\$ 0	\$ 0	\$ 0	B

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GENERAL FUND**

	SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET								District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
CTAP-ITO	\$ 0	\$ 0	115,600	\$ 115,600	\$ 0	\$ 8,604	110,660	\$ 119,264	B
DEPT. OF REHAB	\$ 352,898	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
DIGITAL HIGH SCH TECH GRANT -VARIOUS	\$ 404,513	\$ 319,007	\$ 0	\$ 319,007	\$ 187,184	\$ 5,275	\$ 0	\$ 192,459	B
DIRECT SUPP PROF(DSP)CERT PG	\$ 283,113	\$ 278,420	\$ 0	\$ 278,420	\$ 41,684	\$ 0	\$ 233,306	\$ 274,990	E
DROPOUT PREV-RECOV MDL PROG-	\$ 0	\$ 0	324	\$ 324	\$ 0	324	\$ 0	324	B
EARLY MENTAL HLT-EMHI- VARIOUS	\$ 198,900	\$ 318,549	(78,857)	\$ 239,692	\$ 0	45,528	\$ 492,159	\$ 537,687	B
EDU TECH STAFF DEV-2001-02	\$ 428,146	\$ 353,511	\$ 0	\$ 353,511	\$ 249,973	\$ 4,060	\$ 0	\$ 254,033	B
EDUC TECH STAFF DEV -VARIOUS	\$ 56,450	\$ 27,459	(12,416)	\$ 15,043	\$ 10,592	\$ 0	\$ 0	10,592	B
EDUCATIONAL CLINIC PROGRAM	\$ 34,222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT EXP ENHMNT	\$ 750,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	600,000	\$ 600,000	B
FAMILY LIT INITIATIVE	\$ 150,000	\$ 810,000	\$ 100,880	\$ 910,880	\$ 0	31,003	\$ 0	31,003	B
GANG RISK INTERV PROG(GRIP) - VAR	\$ 125,000	\$ 25,088	\$ 0	\$ 25,088	\$ 0	\$ 0	\$ 0	\$ 0	B
GROUND S MAINT TRNG-CALWORKS	\$ 41,060	\$ 42,000	(42,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
HPSG-HIGH PRIORITY(IISP CIII) - VAR	\$ 94,729,104	\$ 42,738,659	\$ 11,601,903	\$ 54,340,562	\$ 0	4,955,096	\$ 26,013,200	\$ 30,968,296	B
IDEA EARLY INTERVENTION-STATE	\$ 0	\$ 4,527	\$ 0	\$ 4,527	\$ 0	\$ 0	\$ 0	\$ 0	C
INFANT DISCRETIONARY	\$ 0	\$ 123,837	\$ 0	\$ 123,837	\$ 0	41,715	\$ 61,165	102,880	C
INFO TCHLGY CAREER ACADEMY	\$ 17,628	\$ 17,618	\$ 0	\$ 17,618	\$ 0	2,785	\$ 0	2,785	B
INTERV/UNDERF SCH IMPL COHORT -VAR	\$ 8,302,254	\$ 3,240,035	(1,303,846)	\$ 1,936,189	\$ 0	\$ 0	\$ 0	\$ 0	B
KLCS-EMERGENCY SERVICES	\$ 12,237	\$ 12,237	\$ 0	\$ 12,237	\$ 0	\$ 0	\$ 0	\$ 0	B
LA CNTY DPSS-AFT SCH ENRICH PG	\$ 1,454,031	\$ 366,692	\$ 0	\$ 366,692	\$ 0	\$ 0	\$ 0	\$ 0	L
LACO-CALWORKS COORDINTN SVCS -VAR	\$ 1,200,000	\$ 1,204,922	(4,922)	\$ 1,200,000	\$ 0	\$ 0	2,400,000	\$ 2,400,000	E
LA COMMUNITY REDEV	\$ 1,104,196	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,400,000	\$ 1,400,000	L
LAUSD DEV PROJ	\$ 808,971	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA WATERSHED ANALYSIS	\$ 6,703	\$ 4,769	\$ 0	\$ 4,769	\$ 0	\$ 0	\$ 0	\$ 0	B
LEP-VESL CLERCAL SKILLS TRNING-VARIOUS	\$ 19,395	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	\$ 2,940,000	\$ 2,565,000	(210,000)	\$ 2,355,000	\$ 0	\$ 0	\$ 0	\$ 0	B
NELL SOTO PAR INVOLVM PROG -VAR	\$ 68,404	\$ 1,690,275	(1,650,000)	\$ 40,275	\$ 0	\$ 0	\$ 0	\$ 0	B
PHYSICAL EDUCATION GRANTS	\$ 0	\$ 2,200,000	(2,200,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8590 PARAPROF TEACHER TRAINING GRN -VAR	\$ 1,230,901	\$ 1,439,778	(179,705)	\$ 1,260,073	\$ 0	203,334	\$ 1,001,000	\$ 1,204,334	B
PERSONNEL STAFF DEVELOPMENT	\$ 0	\$ 236,436	(232,986)	\$ 3,450	\$ 0	862	\$ 0	862	B
REHAB-TRANS PART-GREATER LA	\$ 847,188	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
SAFE SCH& VIOLENCE PRVT_NEW -VARIOUS	\$ 25,193	\$ 20,204	99,499	\$ 119,703	\$ 0	319	\$ 372,511	\$ 372,830	B
SCHOOL ASST & INTERVN TEAM (SAIT)	\$ 1,104,750	\$ 2,235,218	1,309,050	\$ 3,544,268	\$ 0	351,465	\$ 0	351,465	A
SB 65 PUPIL OUTREACH CONSULT	\$ 168,987	\$ 396,375	(396,375)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH COMM PLICING PRTRNSHP-VARIOUS	\$ 3,878,197	\$ 2,605,947	(80,000)	\$ 2,525,947	\$ 0	939,080	\$ 1,958,000	\$ 2,897,080	B
SCHOOL GARDEN SUPPLIES & EQUIPMENT	\$ 0	\$ 1,000,000	(1,000,000)	\$ 0	\$ 0	\$ 0	4,000,000	\$ 4,000,000	B
SCH MNTL HLT CLNC MEDI-CAL 97	\$ 5,598,335	\$ 6,508,990	(395,616)	\$ 6,113,374	\$ 0	\$ 0	2,800,000	\$ 2,800,000	B
SCH READ INIT (FIRST5LA/CFGC)	\$ 55,107	\$ 53,151	\$ 0	\$ 53,151	\$ 0	2,057	\$ 329,899	\$ 331,956	E
SCHOOL & LIBRARY IMPROVEMENT	\$ 77,003,367	\$ 12,468,667	\$ 0	\$ 12,468,667	\$ 0	4,230,687	\$ 1,530,961	\$ 5,761,648	B
SRVC TO AT-RISK YOUTH-CHPT157- VARIOUS	\$ 316,522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SSP-REAL.COM TCH - VARIOUS	\$ 227,381	\$ 123,645	(1,319)	\$ 122,326	\$ 0	12,832	\$ 14,772	27,604	B
STATE LOW INCIDENCE ENTITLEMNT	\$ 149,748	\$ 0	\$ 151,004	\$ 151,004	\$ 0	\$ 0	151,004	\$ 151,004	C

(A) Compensatory Education (E) ROC Skills Centers
(B) General Program (L) After School Programs
(C) Special Education

**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET								District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
TCHR & PRINCIPAL RECRUIT INCT PROG GRD1	\$ 0	\$ 5,500,000	\$ (5,500,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HAYDEN COMMU BASED PAR INVLV	\$ 171	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HUGHES FAM-SCH PARTNRSHPRG	\$ 15,592	\$ 8,916	\$ 0	\$ 8,916	\$ 0	\$ 0	\$ 0	\$ 0	B
TEACHER RECRUIT & STUDENT SUPPORT	\$ 11,286,995	\$ 11,286,995	\$ 0	\$ 11,286,995	\$ 0	\$ 2,417,356	\$ 0	\$ 2,417,356	B
TIRE DERIVED PROD GRANT	\$ 0	\$ 0	\$ 25,030	\$ 25,030	\$ 0	\$ 5,005	\$ 0	\$ 5,005	B
TRACK & RECREAT'L SURFACING - VARIOUS	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 100,000	\$ 100,000	B
TUPE 9-12 FY2004-07 -VARIOUS	\$ 0	\$ 192,248	\$ 3,331,060	\$ 3,523,308	\$ 0	\$ 1,665,534	\$ 1,050,248	\$ 2,715,782	B
UNIMPLEMENTED GEN STATE PROG	\$ 0	\$ 0	\$ 82,128,417	\$ 82,128,417	\$ 0	\$ 16,249,200	\$ 0	\$ 16,249,200	B
UNIMPLEMENTED-ROC	\$ 0	\$ 0	\$ 167,568	\$ 167,568	\$ 0	\$ 167,568	\$ 0	\$ 167,568	E
UNIMPLEMENTED-SPEC ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,373	\$ 0	\$ 111,373	C
UNIMPLEMENTED-AFTER SCHOOL	\$ 0	\$ 0	\$ 30,033,954	\$ 30,033,954	\$ 0	\$ 19,383,824	\$ 0	\$ 19,383,824	L
VISUAL & PERFORMING ARTS - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WORKABILITY I STATE FUNDS	\$ 1,326,140	\$ 1,102,075	\$ (106,771)	\$ 995,304	\$ 0	\$ 0	\$ 747,320	\$ 747,320	C
YOUTH OPPORTUNITY INTN SV	\$ 50,000	\$ 25,087	\$ 0	\$ 25,087	\$ 0	\$ 0	\$ 0	\$ 0	E
YOUTH SOCCER	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	\$ 749,928	\$ 1,000,000	\$ 1,749,928	B
TOTAL STATE INCOME	\$ 423,196,449	\$ 411,800,849	\$ 77,731	\$ 412,232,064	\$ 79,574,676	\$ 58,285,991	\$ 335,856,934	\$ 473,717,601	
LOCAL INCOME									
8699 03 CRAILJOHNSON-HLTHY START	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
A&K DOUGLAS PLAYGRND-EL SERENO	\$ 845,872	\$ 1,381,038	\$ (398,761)	\$ 982,277	\$ 0	\$ 580,130	\$ 825,000	\$ 1,405,130	B
ACAD MOTION PIC & ARTS	\$ 34,661	\$ 0	\$ 7,677	\$ 7,677	\$ 0	\$ 0	\$ 0	\$ 0	B
AFT SCH ENRCH -LA COMM REDVPM	\$ 0	\$ 4,036,963	\$ (1,782,441)	\$ 2,254,522	\$ 0	\$ 0	\$ 0	\$ 0	L
ANNENBERG FNDN-VAR	\$ 1,143,421	\$ 430,491	\$ (204)	\$ 430,287	\$ 0	\$ 0	\$ 25,547	\$ 25,547	B
ANTHONY ROBBINS FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000	B
AUDITORY-ORAL PROJECT	\$ 60,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
ASTHMA & ALLERGY FNDTN AMERICA	\$ 7,500	\$ 1,816	\$ 0	\$ 1,816	\$ 0	\$ 0	\$ 0	\$ 0	B
BEST FRIENDS-KAISER	\$ 0	\$ 0	\$ 246	\$ 246	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL ENDOWMNT-PROJECT REACH -VAR	\$ 602,164	\$ 277,220	\$ (145)	\$ 277,075	\$ 0	\$ 139,604	\$ 95,091	\$ 234,695	B
CAL HEALTHCARE FOUNDATION	\$ 2,361	\$ 22,358	\$ (49)	\$ 22,309	\$ 0	\$ 0	\$ 20,000	\$ 20,000	B
CARNEGIE TNE INITIATIVE	\$ 9,989	\$ 1,707	\$ 0	\$ 1,707	\$ 0	\$ 0	\$ 0	\$ 0	B
CARSON GUID.EXP-COORD.COUNCIL	\$ 40,000	\$ 42,115	\$ (115)	\$ 42,000	\$ 0	\$ 0	\$ 49,000	\$ 49,000	B
CDLP VIDEO SUPPORT GRANT	\$ 85,942	\$ 64,663	\$ (29,000)	\$ 35,663	\$ 0	\$ 0	\$ 11,000	\$ 11,000	B
CHLD HLTH&ACSS MDCAL PG(CHAMP	\$ 0	\$ 0	\$ 3,913	\$ 3,913	\$ 0	\$ 0	\$ 0	\$ 0	B
CITY OF LA-LEARN & EARN	\$ 0	\$ 175,000	\$ (175,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CLERICAL CERT. PROGRAM	\$ 95,000	\$ 100,000	\$ (65,462)	\$ 34,538	\$ 0	\$ 27,518	\$ 100,000	\$ 127,518	B
COMMNTY OUTREACH-KLCS-WILAND	\$ 0	\$ 0	\$ 145	\$ 145	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY TECH CENTER/LAEP	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CONNECTION PROJ-COVER D ALLEN	\$ 214,866	\$ 146,392	\$ 0	\$ 146,392	\$ 0	\$ 26,205	\$ 50,000	\$ 76,205	B
COUNTY GRANT-CHILD HEALTH OUTREACH	\$ 0	\$ 150,000	\$ (150,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CRAILJOHNSON-MENTL HLTH SVC-VAR	\$ 11,090	\$ 51,090	\$ (50,387)	\$ 703	\$ 0	\$ 0	\$ 0	\$ 0	B
CRAIL JOHNSON-PROJECT PLUS	\$ 39,995	\$ 4,194	\$ 40,387	\$ 44,581	\$ 0	\$ 0	\$ 0	\$ 0	B

(A) Compensatory Education (E) ROC Skills Centers
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**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

						SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET				District Defined Prog Code
		2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
8699	DIVERSITY IN ED TRNG-HWLT PCKK	\$ 46,848	\$ 44,443	\$ 0	\$ 44,443	\$ 0	\$ 35,081	\$ 0	\$ 35,081	B
	DWP-YOUTH SERVICES ACADEMY	\$ 600,000	\$ 600,000	\$ 0	\$ 600,000	\$ 0	\$ 0	\$ 590,499	\$ 590,499	B
	ENRICHED STUDIES-LA CENTER	\$ 12,282	\$ 12,282	\$ (12,282)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	FAMILY LIT SUPPORT NETWORK	\$ 8,386	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
	FIRST 5-INTERAGNCY SPCL NEEDS	\$ 125,162	\$ 125,162	\$ 0	\$ 125,162	\$ 0	\$ 0	\$ 0	\$ 0	E
	FMLY LIT. EXP ENHNMNT	\$ 247,464	\$ 135,092	\$ (85,375)	\$ 49,717	\$ 0	\$ 0	\$ 0	\$ 0	B
	FMLY LIT. EXP ENHNMNT-RESEDA -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,216	\$ 80,216	E
	GENERAL FUND SUMMER YOUTH	\$ 0	\$ 562,189	\$ (61,039)	\$ 501,150	\$ 0	\$ 0	\$ 447,355	\$ 447,355	B
	GOOD NEIGHBOR GRNT-ALL STATE	\$ 0	\$ 148,662	\$ (148,662)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	GREENING PROJECT	\$ 148,662	\$ 148,662	\$ 0	\$ 148,662	\$ 0	\$ 148,662	\$ 0	\$ 148,662	B
	HARBOR TEACHER PREP(HTP 8518)	\$ 21,377	\$ 20,388	\$ 0	\$ 20,388	\$ 0	\$ 4,686	\$ 0	\$ 4,686	B
	HEALTHY START PROBATION PROG	\$ 67,970	\$ 3,462	\$ (3,462)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	HIGH TECH HIGH-VARIOUS FNDTNS	\$ 251,255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	HP-HANDS ON SCIENC-M ARTS CLST	\$ 38,542	\$ 38,541	\$ 0	\$ 38,541	\$ 0	\$ 26,015	\$ 0	\$ 26,015	B
	HWTC-VOC NURSING EDUC SVCS	\$ 478,518	\$ 314,975	\$ 0	\$ 314,975	\$ 0	\$ 10,329	\$ 0	\$ 10,329	B
	HIV/AIDS PREV PROG	\$ 0	\$ 0	\$ 25,000	\$ 25,000	\$ 0	\$ 3,750	\$ 0	\$ 3,750	B
	INTEL TCH TO FUTURE/GATES FNDN	\$ 3,520	\$ 1,258	\$ 0	\$ 1,258	\$ 0	\$ 1,258	\$ 0	\$ 1,258	B
	K-12 VOUCHER PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,125,672	\$ 20,125,672	B
	KAISER PERM-CHAMP PROGRAM -VAR	\$ 123,720	\$ 160,445	\$ 44,547	\$ 204,992	\$ 0	\$ 0	\$ 7,000	\$ 7,000	B
	KOREAN HEALTH INSURANCE CHAMP	\$ 31,000	\$ 3,913	\$ (3,913)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	L.A. CARE HEALTH EXPRESS -VAR	\$ 330,204	\$ 144,977	\$ (10,619)	\$ 134,358	\$ 0	\$ 264	\$ 65,000	\$ 65,264	B
	LA TRUST FOR CHILDREN'S HLTH	\$ 45,403	\$ 17,623	\$ 0	\$ 17,623	\$ 0	\$ 1,584	\$ 0	\$ 1,584	B
	LA COUNTY SUMMER YOUTH PROG	\$ 0	\$ 686,000	\$ 0	\$ 686,000	\$ 0	\$ 0	\$ 631,688	\$ 631,688	B
	LA'S BEST- VARIOUS	\$ 5,427,735	\$ 6,648,043	\$ (1,169,981)	\$ 5,478,062	\$ 0	\$ 0	\$ 3,738,700	\$ 3,738,700	L
	LEARN AND EARN PROGRAM	\$ 0	\$ 0	\$ 1,820,000	\$ 1,820,000	\$ 0	\$ 0	\$ 1,750,000	\$ 1,750,000	B
	MERCK CHILDHOOD ASTHLM NTWK-MCAN	\$ 500,000	\$ 937,533	\$ (500,000)	\$ 437,533	\$ 0	\$ 126,134	\$ 500,000	\$ 626,134	B
	MIKE LANSING GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,000	\$ 67,000	B
	NURSE ASST/LT CARE-VARIOUS	\$ 3,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	OJAI FOUNDATION/HERB ALPERT FDN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 94,500	\$ 94,500	B
	ORFALEA-SCH MENTAL HLTH SRVS	\$ 17,418	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	PRIME GATES FDN-JOHN HOPKINS	\$ 0	\$ 0	\$ 389,000	\$ 389,000	\$ 0	\$ 11,329	\$ 420,000	\$ 431,329	B
	PROF DEV-OPEN WIDE&TREK INSIDE	\$ 7,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	PROJECT GRAD-LA	\$ 563,795	\$ 263,811	\$ 0	\$ 263,811	\$ 0	\$ 0	\$ 139,423	\$ 139,423	B
	PROP 10 COMM-CDI-SMALL GRDT -VAR	\$ 0	\$ 0	\$ 12,282	\$ 12,282	\$ 0	\$ 0	\$ 0	\$ 0	E
	PROP K-LA FOR KIDS PROG -VAR	\$ 1,070,937	\$ 2,013,260	\$ (986,947)	\$ 1,026,313	\$ 0	\$ 953,392	\$ 965,000	\$ 1,918,392	B
	PROP K - MAINTENANCE FUND	\$ 61,199	\$ 150,992	\$ (81,496)	\$ 69,496	\$ 0	\$ 0	\$ 69,496	\$ 69,496	B
	PSYCHTRIC SOC WORKR-BARTON EL	\$ 30,345	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	PUENTE PROJECTS-U C REGENT	\$ 2,604	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
	ROBERT WOOD FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	B
	SCH BASED HLTH CLINIC-SPPT FND	\$ 15,315	\$ 49,191	\$ 0	\$ 49,191	\$ 0	\$ 8,720	\$ 350,000	\$ 358,720	B
	SCH READINESS INITIATIVE-CCRC -VAR	\$ 94,548	\$ 91,218	\$ 0	\$ 91,218	\$ 0	\$ 0	\$ 0	\$ 0	E
	SOUTH GATE INTL LRNG COMMUNITY	\$ 90,000	\$ 78,121	\$ 75,000	\$ 153,121	\$ 0	\$ 0	\$ 0	\$ 0	B

(A) Compensatory Education (E) ROC Skills Centers
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**SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET								District Defined Prog Code
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
8699 TAPER FOUNDTN-MENTAL HLTH PROF	\$ 67,500	\$ 29,942	\$ (13,500)	\$ 16,442	\$ 0	\$ 0	\$ 0	\$ 0	B
TOSHIBA AMERICA FOUNDATION	\$ 529	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
URBAN LEARNING CTR	\$ 0	\$ 4,745	\$ (4,745)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
UAW-LETC-MANUAL ARTS -VAR	\$ 35,000	\$ 40,000	\$ (15,000)	\$ 25,000	\$ 0	\$ 0	\$ 40,000	\$ 40,000	E
UNIMPLEMENTED -GEN PROG	\$ 0	\$ 264,883	\$ (153,946)	\$ 110,937	\$ 0	\$ 151,094	\$ 0	\$ 151,094	B
UNIMPLEMENTED -ROC	\$ 0	\$ 0	\$ 40,000	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	C
UNIMPLEMENTED -AFTER SCHOOL PROG	\$ 0	\$ 0	\$ 1,473,572	\$ 1,473,572	\$ 0	\$ 1,541,855	\$ 0	\$ 1,541,855	L
URBAN LEARNING CTR	\$ 4,745	\$ 0	\$ 4,745	\$ 4,745	\$ 0	\$ 0	\$ 0	\$ 0	B
VISION PROJ PROG-QUEENS CARE	\$ 173,964	\$ 146,834	\$ (60,000)	\$ 86,834	\$ 0	\$ 1,107	\$ 60,000	\$ 61,107	B
WCH HLTHY START-PROBTION PROG	\$ 0	\$ 0	\$ 3,462	\$ 3,462	\$ 0	\$ 0	\$ 0	\$ 0	B
WEINGART FDTN-PLUS COUNSELLING	\$ 5,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WILDLANDS ENDWMNT-VAR	\$ 2,893,097	\$ 2,791,137	\$ 500,000	\$ 3,291,137	\$ 0	\$ 3,174,542	\$ 836,923	\$ 4,011,465	B
YOUTH DEVELOPMENT (NFL)	\$ 0	\$ 333,333	\$ (133,333)	\$ 200,000	\$ 0	\$ 20,000	\$ 0	\$ 20,000	B
TOTAL LOCAL INCOME	\$ 16,864,007	\$ 23,896,164	\$ (1,655,888)	\$ 22,240,276	\$ 0	\$ 6,993,259	\$ 32,259,110	\$ 39,252,369	
8912 INTERFUND TRANSFERS FOR SRF COPS	\$ 40,113,320	\$ 47,720,662	\$ (47,720,662)	\$ 0	\$ 0	\$ 0	\$ 47,481,205	\$ 47,481,205	B
8980 CONTRIBUTION FROM REGULAR PROGRAM	\$ 0	\$ 0	\$ 47,720,662	\$ 47,720,662	\$ 0	\$ 0	\$ 0	\$ 0	B
TOTAL LOCAL INCOME	\$ 16,864,007	\$ 23,896,164	\$ (1,655,888)	\$ 22,240,276	\$ 0	\$ 6,993,259	\$ 32,259,110	\$ 39,252,369	
TOTAL FEDERAL INCOME	\$ 926,328,928	\$ 801,828,026	\$ 1,213,705	\$ 803,041,731	\$ 461,470	\$ 118,416,943	\$ 634,150,130	\$ 753,028,543	
TOTAL STATE INCOME	\$ 423,196,449	\$ 411,800,849	\$ 77,731	\$ 412,232,064	\$ 79,574,676	\$ 58,285,991	\$ 335,856,934	\$ 473,717,601	
TOTAL INCOME	\$ 1,406,502,704	\$ 1,285,245,701	\$ (364,452)	\$ 1,285,234,733	\$ 80,036,146	\$ 183,696,193	\$ 1,049,747,379	\$ 1,313,479,718	

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SUPERINTENDENT'S ADOPTED 2007- 2008 FINAL BUDGET

DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS

ADULT EDUCATION FUND

SUPERINTENDENT'S										District
ADOPTED 2007-2008 FINAL BUDGET										Defined
	2005-2006	2006-2007	2006-07	2006-07	2007-2008	2006-2007	2007-2008			Prog
	Actual Budget	Final Budget	Adjustment	Adj Budget	2007-2008	2006-2007	2007-2008			Code
				as of 01/30/2007	Beg Balance	Carryover	Grant	Total		
FEDERAL INCOME										
8240 ADULT EDUC SVC-SMARTLABS (DHS)	\$ 120,968	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		D
COUNTY OF LA/DHS/SEIU	0	0	0	0	0	0	0	0		D
PATIENT & HLTH CARE SET ED SVC.	1,348,827	1,500,000	(1,500,000)	0	0	0	0	0		D
PERKINS POST SECONDARY - VARIOUS	0	2,561,959	(2,561,959)	0	0	0	2,700,000	2,700,000		D
T1C-SEC 132 PKN (INSTRUCTION)	4,171,123	1,625,042	2,282,662	3,907,704	0	1,586	1,100,000	1,101,586		D
WIA-231 TECH/AUGMTN/PERF-VARIOUS	0	0	0	0	0	0	0	0		D
WIA-ENG SECOND LANGUAGE	0	800,000	2,170	802,170	0	136,267	0	136,267		D
8290 ADULT ED-ESL-CITIZENSHIP	12,591,010	12,564,700	408,418	12,973,118	0	1,013,568	11,700,000	12,713,568		D
BARBARA BUSH FOUNDATION	0	0	65,000	65,000	0	15,640	0	15,640		D
CNTY LA COMM DEV BLOCK GRANT	17,900	20,000	(4,000)	16,000	0	0	20,000	20,000		D
ENG LIT AND CIVIC ED GRNT-ADLT	1,398,773	1,419,780	(86,560)	1,333,220	0	0	1,400,000	1,400,000		D
LA COUNTY-GAIN BASIC ED SKL-AD	7,411	1,509	0	1,509	0	0	0	0		D
REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	950,576	500,000	(207,306)	292,694	0	0	500,000	500,000		D
STAR STUDENT ACVMNT IN READING	10,500	0	0	0	0	0	0	0		D
WIA T2-ADLT ED-EL CIVICS 03-04	805,722	1,088	0	1,088	0	0	631,000	631,000		D
UNIMPLEMENTED -FEDERAL	0	2,700,000	1,553,566	4,253,566	0	4,043,171	2,700,000	6,743,171		D
TOTAL FEDERAL INCOME	\$ 21,422,810	\$ 23,694,078	\$ (48,009)	\$ 23,646,069	\$ 0	\$ 5,210,232	\$ 20,751,000	\$ 25,961,232		
STATE INCOME										
8590 ADULT ED PROG-SITE M I S	\$ 18,298	\$ 18,298	\$ 0	\$ 18,298	\$ 0	\$ 17,114	\$ 0	\$ 17,114		D
CALPRO II PROJECT	99,479	84,499	501	85,000	0	2	85,000	85,002		D
CAL-WORKS-ADULT-SUPPORT SVCS	1,317	0	0	0	0	0	0	0		D
COMMNTY BASED ENGL TUTORL PG	16,889,485	18,153,375	(2,520,619)	15,632,756	0	4,271,361	8,500,000	12,771,361		D
FAMILY LITERACY	0	0	6,509	6,509	0	266	0	266		D
EVEN START ADULT	6,480	6,509	(6,509)	0	0	0	6,500	6,500		D
GENERAL RELIEF OPP FOR WORK-GROW	4,127,691	2,500,000	(556,648)	1,943,352	0	0	2,500,000	2,500,000		D
UNIMPLEMENTED-STATE	0	6,600,492	3,095,526	9,696,018	0	9,696,017	4,000,000	13,696,017		D
TOTAL STATE INCOME	\$ 21,142,750	\$ 27,363,173	\$ 18,760	\$ 27,381,933	\$ 0	\$ 13,984,760	\$ 15,091,500	\$ 29,076,260		
LOCAL INCOME										
8699 CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 1,358	\$ 152	\$ 0	\$ 152	\$ 0	\$ 0	\$ 21,000	\$ 21,000		D
BIENVENIDOS SCH READINESS PROG	13,176	43,240	(22,240)	21,000	0	125	0	125		D
FAM LIT-ENRICH-AMADO FNDN-99	0	0	0	0	0	25,000	0	25,000		D
FAMILY LIT ADVCTS-GARFIELD CAS	0	0	0	0	0	0	0	0		D
FAMILY LIT R PARSONS FDN-WESTSIDE	0	0	25,001	25,001	0	256	0	256		D
GED TEST PREPARATION-GOODWILL	0	0	0	0	0	0	0	0		D
GLUCK-FAMILY LIT EL/ADT ASC PART - VARIOUS	100,534	53,060	0	53,060	0	7,994	0	7,994		D
TOYOTA FAMILIES IN SCH PG	15,663	24,895	(11,000)	13,895	0	9,755	0	9,755		D
TOYOTA NATIONAL CTR FAMILY LIT -ADULT	101,781	112,243	(96,750)	15,493	0	1,815	55,000	56,815		D
TRAINING 4 EVALUATION PJ-NCFL	13,982	8,635	0	8,635	0	3,134	0	3,134		D
UNIMPLEMENTED-LOCAL	0	277,760	109,238	386,998	0	386,998	300,000	686,998		D
TOTAL LOCAL INCOME	\$ 246,494	\$ 519,985	\$ 4,249	\$ 524,234	\$ 0	\$ 435,077	\$ 376,000	\$ 811,077		
TOTAL INCOME	\$ 42,812,054	\$ 51,577,236	\$ (25,000)	\$ 51,552,236	\$ 0	\$ 19,630,069	\$ 36,218,500	\$ 55,848,569		

(D) Adult Education

SUPERINTENDENT'S ADOPTED 2007-2008 FINAL BUDGET

DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS

CHILD DEVELOPMENT FUND

SUPERINTENDENT'S										District
ADOPTED 2007-2008 FINAL BUDGET										Defined
	2005-2006	2006-07	2006-07	2006-07		2007-2008	2006-2007	2007-2008		Prog
	Actual Budget	Final Budget	Adjustment	Adj Budget		Beg Balance	Carryover	Grant	Total	Code
				as of 01-30-07						
FEDERAL INCOME										
8290	CCDF CAPACITY PROJECT	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	0	F
	CCDF SCHOOL AGE RESOURCE	74,004	0	0	0	0	0	0	0	F
	CCDF - CAPACITY PROJ 2004-05	0	0	0	0	0	0	0	0	F
	CDFS-INSTRUCTIONAL MATERIALS	0	0	0	0	0	0	0	0	F
	INFANT/TODLR CHILD CARE RSRC PROG	113,253	0	0	0	0	0	0	0	F
	CIMS-INSTRUCTIONAL MATERIAL	18,379	0	18,578	18,578	0	0	0	0	F
	UNIMPLEMENTED-FEDERAL	0	500,000	0	500,000	0	500,000	500,000	1,000,000	F
TOTAL FEDERAL INCOME		\$ 205,636	\$ 500,000	\$ 18,578	\$ 518,578	\$ 0	\$ 500,000	\$ 500,000	\$ 1,000,000	
STATE INCOME										
8530	STATE LATCHKEY PROGRAM	\$ 768,582	\$ 768,582	0	\$ 768,582	\$ 0	\$ 0	\$ 841,353	\$ 841,353	F
8590	CAL-SAFE CHILD CARE	821,030	821,030	13,446	834,476	0	0	700,000	700,000	F
	CCD SVCS PLAYGROUND COMPLIANCE	295,122	0	140,587	140,587	0	0	0	0	F
	CDD PREKINDER RSRC AWARDS	0	0	0	0	0	0	0	0	F
	EARLY INTERV SCH SUCC-MUR-CC	0	0	0	0	0	0	0	0	F
	EISS - PRE-SCH CONFERENCE	0	0	0	0	0	0	0	0	F
	GENERAL FD-PRE KINDER RESOURCE	0	0	0	0	0	0	0	0	F
	L.A. UNIVERSAL PRE SCH	0	0	0	0	0	0	1,800,000	1,800,000	F
	RENOVATION AND REPAIR - CHLD CTR	0	0	0	0	0	0	0	0	F
	STATE PRE-SCHOOL REVENUE	12,273,020	12,273,020	0	12,273,020	0	0	12,999,583	12,999,583	F
	UNIMPLEMENTED-STATE	0	13,417,492	74,597	13,492,089	0	13,519,618	4,000,000	17,519,618	F
TOTAL STATE INCOME		\$ 14,157,754	\$ 27,280,124	\$ 228,630	\$ 27,508,754	\$ 0	\$ 13,519,618	\$ 20,340,936	\$ 33,860,554	
LOCAL INCOME										
8699	CHILDREN'S CENTERS (LATCHKEY)	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	0	F
	HEALTHY FAMILY KAISER	0	0	25,000	25,000	0	14,531	0	14,531	F
	KIDCARE SERVICE FEES	0	0	500,916	500,916	0	0	0	0	F
	READY FOR SCHOOLS	5,415,106	6,424,871	60,411	6,485,282	0	0	6,473,970	6,473,970	F
	L.A. UNIVERSAL PRE SCH	1,474,751	2,235,112	997,402	3,232,514	0	1,006,944	0	1,006,944	F
	STATE LATCH KEY PROGRAM	521,577	500,916	(500,916)	0	0	0	500,916	500,916	F
	SCH READINESS INITIATIVE	0	0	0	0	0	0	0	0	F
	UNIMPLEMENTED-LOCAL	0	1,696,428	(1,329,871)	366,557	0	1,168,424	2,000,000	3,168,424	F
TOTAL LOCAL INCOME		\$ 7,411,434	\$ 10,857,327	\$ (247,058)	\$ 10,610,269	\$ 0	\$ 2,189,899	\$ 8,974,886	\$ 11,164,785	
OTHER SOURCES										
8979	CC FACILITIES REVOLVING FUNDS	\$ 858,629	\$ 352,828	0	\$ 352,828	\$ 352,828	\$ 0	\$ 0	\$ 352,828	F
TOTAL INCOME		\$ 22,633,453	\$ 38,990,279	\$ 150	\$ 38,990,429	\$ 352,828	\$ 16,209,517	\$ 29,815,822	\$ 46,378,167	

(F) Child Development

VI. Human Resources

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VI.

HUMAN RESOURCES

INTRODUCTION

This section of the budget provides information regarding District staffing issues. It is divided into two sections. The first primarily addresses certificated personnel issues while the second focuses on classified staffing.

Annual Assessment of Human Resources - Certificated. These pages provide detailed information regarding the District's certificated personnel policies and needs. Certificated personnel include teachers, school administrators, central and local district staff, and others for whom a credential is required.

Annual Assessment of Human Resources - Classified. These pages provide detailed information regarding the District's classified personnel policies and needs. Classified positions are those which do not require a teaching or administrative credential. Classified positions may serve in the classroom, provide school non-classroom services, or work in central or local district offices.

Annual Assessment of Human Resources

For Principle Six of the

Principles for the LAUSD Budget and Finance Policy

May 2007

The following information provides an overview of Certificated Human Resources in the areas of Demographics and Budget, Workforce Qualifications and Experience, Staff Development, and Recruitment. Most information in this report reflects Norm Day 2006-2007 data. However, some data reflect more recent or earlier research as noted, and totals may not be consistent.

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Annual Assessment of Human Resources
For Principle Six, of
Principles for the LAUSD Budget and Finance Policy

Part I: Demographics and Budget

Displayed below are the numbers of certificated employees paid from the General Fund in 2006-2007 (excludes employees from some adult school, early education and specially funded programs). This table shows the total salary and benefits as well as the share of the General Fund budget dedicated to the salaries of certificated personnel, by type of employee. Teachers' salaries account for nearly 83% of the total budgeted for certificated salaries and benefits.

TABLE 1 **CERTIFICATED EMPLOYEE COUNTS, SALARIES AND BENEFITS
PAID FROM THE GENERAL FUND IN 2006-2007***

(Excludes employees not paid from the General Fund, such as some adult school and early education employees, and those paid from specially funded programs)

Certificated Employees	FTE	Salary and Benefits	Percent of General Fund's "Salaries & Benefits of Certificated Employees"
Teachers	35,465	\$2,510,003,720	82.95
Administrators	2,552	288,796,891	9.55
Special Services	2,327	200,413,629	6.62
Unclassified	300	26,602,576	0.88
TOTAL	40,644	\$3,025,816,816	100.00

*Data provided by Budget Services.

Part II: Workforce Qualifications and Experience

Teacher

The following table compares the status of teachers employed in LAUSD during November 2004, November 2005, and November 2006. For each status, the number of employees and percent of all teachers are displayed during all time periods. It is noteworthy that the percentage of credentialed teachers increased from 89.2% in November 2004 to 93.8% in November 2006. Conversely, the percentage of emergency permits declined from 1.4% in November 2004 to 0.1% in November 2006.

TABLE 2 **TEACHERS BY STATUS
NOVEMBER 2004, NOVEMBER 2005 AND NOVEMBER 2006**

Type of Teacher	Number Employed at LAUSD Nov 2004	Percent of All Teachers	Number Employed at LAUSD Nov 2005	Percent of All Teachers	Number Employed at LAUSD Nov 2006	Percent of All Teachers
Credentialed	31,310	89.2	32,050	92.6	31,686	93.8
University Intern	1,741	5.0	1,030	3.0	848	2.5
District Intern	598	1.7	449	1.3	434	1.3
Individualized Intern	774	2.2	461	1.3	74	0.2
Short-term Staff Permit	0	0	127	0.4	283	0.8
Provisional Intern	0	0	230	0.7	417	1.2
Pre-Intern	189	0.5	19	0.1	2	0.0
Emergency Permit/Waiver	488	1.4	244	0.7	22	0.1

Sources: LAUSD Teacher Demographics.

Administrator

Principal experience level (years of experience as a principal in the District) by Local District as of December 2006 is displayed in the table below. The number of principals and the average years of principal experience in the District are reported by Local District.

TABLE 3

**PRINCIPAL AVERAGE YEARS OF EXPERIENCE*
BY LOCAL DISTRICT
DECEMBER 2006**

Local District										
	1	2	3	4	5	6	7	8	Adult	Total
Number of Principals	127	93	99	102	99	48	72	88	34	762
Average Years of Experience as a Principal in LAUSD	6.5	6.5	6.0	8.3	6.5	6.6	6.3	7.0	6.5	6.7

*Principal experience includes service in any principal classification in LAUSD.

In order to ensure the quality, competency, and excellence of the District's certificated administrators, the Personnel Research & Assessment section of Human Resources develops, validates, and conducts selection examinations for school-based administrators (Principals and Assistant Principals). During the 2006-2007 school year, the exam was modified to make the transition from a paper-based test and interview to an electronic-based assessment center. The final transition was accomplished with the exams held during the 2006-2007 school year.

Part III: Staff Development

Employee skill enhancement is a high priority for the District. Certificated teachers are developed in a number of ways. For administrators, several programs are also offered through the Division of Instructional Services' Administrative Academy to provide a career path and on-going professional development.

Teacher Skill Enhancement

In order to support newly-hired provisional teachers, the Alternative Certification and Teacher Support (ACTS) Branch offers classroom management courses and subject matter preparation as a condition of employment. ACTS implements a variety of programs to ensure that teachers meet full certification requirements, subject matter test preparation and training to earn English Learner (EL) certification.

Teacher Training Academy (TTA)

TTA provides the six-week Pre-Service Orientation training mandated by the state for approved credentialing and 40 hours of pre-service training for all newly employed teachers who begin their assignments without full certification. Special education and substitute teachers receive additional training in appropriate accommodations and modifications for students with special needs.

Subject Matter Preparation Program

The program is designed to allow teachers to comply with the stringent requirements of the *No Child Left Behind (NCLB) Act*. This program provides preparation courses for the subject matter exams required by *NCLB* at all schools and is offered to all teachers. This program also provides exam preparation for out-of-state Early Contract recruits who will need to meet California credentialing standards.

District Intern Program

District Interns participate in professional development in one of the following state-approved credentialing programs: Multiple Subject (Elementary and Elementary Bilingual), Single Subject (Math, English, and Science), Education Specialist Level I Mild/Moderate or Moderate/Severe, leading to the California Preliminary Credential. After the preliminary credential and additional professional development, interns and participating teachers complete course requirements in the District Intern BTSA Induction Program or the Education Specialist Level II Mild/Moderate or Moderate/Severe, leading to the California Professional Clear Credential.

The Education Specialist Program also provides opportunities for general education credentialed teachers who desire a specialty in Special Education to participate in the Credentialed Educators New to Special Education (CENTSE) Program. The CENTSE Interns earn the Mild/Moderate Level I and Level II (K-12) credential in two years.

The Early Completion Option (ECO) is designed for Multiple Subject and Single Subject candidates who bring a background of teaching experience to the District. Successful completion of ECO provides candidates the opportunity to earn the California Preliminary Credential in a year or less.

University Interns

University Interns are required to complete three weeks of the Pre-Service Training Orientation. As with District Interns, the training focuses on District instructional priorities and Culturally Responsive Teaching strategies. This training provides opportunities to observe outstanding practitioners and participate in student teaching.

Teacher Support

The Teacher Support Unit coordinates several programs that enhance the skills and abilities of LAUSD teachers. They include:

The LAUSD Beginning Teacher Support and Assessment (BTSA) is state-funded and supports professional development for beginning credentialed teachers. Completion of the BTSA Induction Program fulfills the requirements for a Professional Clear Teaching Credential.

Design for Excellence: Linking Teacher and Achievement (DELTA) offers alternative certification and teacher induction while providing training and support to teachers and within the Los Angeles Unified School District.

Peer Assistance and Review (PAR) is state-funded with a two-fold purpose of assisting permanent teachers who have received an unsatisfactory evaluation, and assisting new teachers in low performing schools.

National Board Certification (NBC) Support Network

Through collaboration between the District and UTLA, the Support Network provides guidance and professional development to teachers who are preparing for National Board Certification.

Professional Development for Experienced Teachers

LAUSD provides several professional development opportunities for experienced teachers. The Professional Development Program maintains an extensive list of professional development classes and workshops for District teachers. Salary point classes are available through local district and central offices. Uniting Professional Development and Technology for Education (UPDATE) are salary point courses conducted either face-to-face or online delivery. Online education is also available through Online Professional Development (OPD) for Educators.

Changes In Staffing Requirements

Changes in staffing requirements for the new fiscal year and the implications of these changes for workforce experience and skills were evaluated. It is of primary interest to know why employees are leaving the District.

According to the *2005-2006 Confidential Separation Questionnaire* results, which listed the reasons why certificated staff are leaving employment with LAUSD, the survey (based on 2,534 questionnaires with 1,229 indicating retirement) found that the most frequent reasons for separation from the District **for all respondents** are “retirement” and “desire to rest/relax”. The top three reasons for all respondents are the following:

1	Retirement	49%
2	Desire to rest/relax	22%
3	Moving	19%

The most frequent responses from respondents **other than retirees** as to why they are separating from the District include “moving” and “personal reasons”. The three highest ranked reasons given by teachers who are not retirees are the following:

1	Moving	31%
2	Personal reasons	17%
3	Lack of support from administrator in general	16%

When reviewing the responses from **retirees only**, “relaxation” and “paperwork” were the most frequent reasons for leaving the District. The three highest ranked responses by retirees are the following:

1	Desire to rest/relax	39%
2	Paperwork/record keeping	25%
3	Simply tired of working	19%

Staffing Requirements

The Certificated Recruitment and Selection Section continues to recruit credentialed teachers and interns to improve student achievement and meet the *No Child Left Behind* mandates. As evidenced by the chart below, District recruitment efforts have been very successful in providing a high percentage of qualified new hires. The percentage of newly-hired credentialed teachers and interns was 91% in 2005-2006 and 92% in 2006-2007. The staffing process has not changed appreciably in the past few years. The District continues to follow the Rodriguez Consent Decree and the Modified Consent Decree. In addition, the District also follows the Office of Civil Rights guidelines to ensure that teaching staffs are integrated.

The *No Child Left Behind (NCLB) Act* and the *Williams* legislation play an integral role in the staffing of schools. The District will continue to hire fully credentialed and *NCLB* compliant intern teachers and assist those teachers who are not yet “highly qualified” to become compliant.

Provisional contract teachers hired in shortage fields who are not fully credentialed must meet subject matter competence, or must be in preparation programs to meet subject matter competence. Pre-service training is provided to all teachers hired with alternative certification. Teachers who are not considered “highly qualified” are provided with subject matter preparation to assist them in being successful on the CSET examination.

TABLE 4

**Credentialed & Intern* New Hires
By Local District
Two-Year Comparison: 2005-2006 and 2006-2007**

Local District	% Cred & Interns Hired For 2005-2006 School Year	% Cred & Interns Hired For 2006-2007 School Year
1	94%	95%
2	91%	91%
3	92%	93%
4	96%	95%
5	85%	90%
6	90%	87%
7	92%	93%
8	92%	90%
District	91%	92%

**All Interns meet NCLB requirements.*

Road Show Data

The most significant changes for the new fiscal year at the “road show” were the decline in student enrollment at the elementary level and the process of reconfiguration due to the opening of new schools.

As a result of loss of enrollment at the elementary level, displacement of teachers occurred, as well as the closing of teaching positions. A very disruptive process for principals as well as

the teachers, displacement procedures follow the District/UTLA agreement requirements, which ensures that the rules and processes are uniformly applied.

No Child Left Behind (NCLB)

Federal Requirements Regarding the Hiring of New Teachers

No Child Left Behind requires that all new teachers hired after July 1, 2002 and assigned to Title I Schools in core academic subjects meet *NCLB* "Highly Qualified" requirements for each academic subject taught. Recruitment staff must monitor teacher qualifications upon selection and hiring. Continued staffing of schools and re-contracting of teachers must also be monitored to assure compliance with *NCLB* "Highly Qualified" requirements. For example, provisional employees who have not satisfied the subject matter competence requirement under *NCLB* can only be re-contracted with the Local District Superintendent's approval. Support and test preparation for current teachers is currently being provided.

Current *NCLB* Teacher Compliance:

All current teachers have been assessed in regards to *NCLB* compliance. Teachers not yet designated as "highly qualified" are given assistance to become *NCLB* compliant.

Part IV: Recruitment

Recruitment Of High Quality Teachers

The following are highlights from the LAUSD 2007-08 Staffing Plan:

Goals

The District will hire approximately 2,000 teachers by norm day of 2007. Of this total, 72% of the total hires will be credentialed and 22% will be interns. In Special Education the District will hire approximately 400 teachers by norm day of 2007. Of this total, 52% of the new hires will be credentialed and 30% will be interns. LAUSD will also hire District and university interns through targeted recruitment efforts and continued partnerships with Troops to Teachers and Teach for America.

Ongoing Initiatives

Chronic Shortage Areas:

In the areas of Mathematics, Science and Special Education, several initiatives will be implemented in order to successfully ameliorate teacher shortages. The District will collaborate with universities and the District Intern Program to target graduates, mid-career changers, and those from other countries. The District's annual Special Education Fair will be held in Northern and Southern California. Recruitment in Canada, Spain, India, and the Philippines will also include Occupational Therapists and Speech Pathologists.

Building Diversity:

The Certificated Recruitment and Selection Section will continue to work closely with the Subject Matter Preparation Program staff in order to publicize the pre-employment subject matter exam (CSET) classes for prospective teachers. Recruitment will be geared towards organizations and universities that work with diverse populations. Advertising will be included in publications and Internet sites that target diverse populations, along with visible outreach to the community through the billboard campaign, radio and newspaper ads.

Career Ladder Office

The primary function of the Career Ladder Office is to develop and implement long-term strategies for recruitment of teachers from the community. These strategies include high school Teacher Career Academies, the Paraeducator Career Ladder, and university partnerships. As a result of the efforts of the Career Ladder Office, over 3,000 teachers have been developed in the last ten years. These teachers are 89% minority and have a five-year retention rate of 86%.

Teacher Recruitment and Student Support Grant (TRSS) Program

The District advertises a \$5,000 recruitment incentive to all newly-credentialed math, science, or special education teachers who are selected at deciles 1, 2, or 3 schools in Program Improvement. These teachers will also be eligible to receive an additional \$5,000 in a retention incentive at the end of three years if they remain at the same identified school. Educational reimbursement up to \$5,000 is also available to these teachers if they elect to earn a masters degree during the first three years of their employment. Special Education teachers who are credentialed are also eligible for an additional \$1,000.

Priority Staffing Program (PSP) and Priority Staffing Incentive Substitute Teacher Program

The Priority Staffing Teacher Adviser Program is designed to meet the staffing needs in the 22 Program Improvement 4 and 5 senior high schools and their feeder middle schools, as well as support the needs of new teachers in these schools, once they are hired. The PSP Teacher Advisers are housed at the high schools or feeder middle schools to which assigned and will provide services to applicants and new teachers to strengthen hiring practices, support for new teachers, and increase teacher retention. Principals at the PSP senior high schools will be given an opportunity to select five substitutes from a pool of pre-qualified substitutes who have indicated an interest in providing full-time service at their school each day.

Use of Technology

Technology continues to be used in teacher recruitment. Internet postings at universities and commercial sites are increased to attract career change candidates. The electronic recruitment calendar is interactive for recruitment staff and prospective candidates to facilitate interview scheduling at offsite events. Remote data entry capabilities enable recruiters to enter interview data from outside the office to enhance the rapid approvals for employment.

ANNUAL ASSESSMENT OF HUMAN RESOURCES - CLASSIFIED
PERSONNEL COMMISSION
July 2007

National and Local Workforce Trends Impacting Staffing, Training, and Retention Efforts

Technology:

- One in two newly created jobs is impacted by technology. Even jobs that have not traditionally been associated with electronic technology are becoming increasingly more dependent on computers and electronic devices.
- The skills gap between the existing workforce and the technological skills demanded by today's jobs is widening at an escalating rate.
- There is a shortage of highly qualified IT professionals coupled with a rapidly escalating demand for their services.

Workers:

- "Baby Boomers," who comprise over 30% of the current workforce, have begun to retire.
- Today's workforce is expected to change career tracks at least three times and work for eight to ten employers throughout a career.
- Professionals seek out employers who provide for continuous staff development and growth opportunities.
- Workers seek "family friendly" employers, i.e., employers who support child and elder care issues.
- Workers seek flexible work schedules and work hours.
- Workers seek a stable environment. (Recent reductions-in-force in both the public and private sectors have made stable organizations more attractive.)
- Workers are retiring at earlier ages to pursue different careers or personal interests.

Employer Needs:

- Today's job assignments require adaptable employees willing and able to thrive on change, continuously update competencies, and work on a wide-range of activities.
- Job responsibilities typically require a broad range of basic competencies; strong "soft skills" including ethics, reliability, team orientation, and flexibility; as well as the ability to learn and apply state-of-the art procedures rapidly.

Economic Issues:

- Outsourcing higher paying jobs is becoming more common.
- Inability of public school employers to keep pace with competitors' wage increases, coupled with fear of reductions-in-force, cause highly skilled employees to accept employment with competitors.

- Cost of living and the rising cost of housing and transportation in the greater Los Angeles area limits applicant populations.
- Applicants are drawn to employers who offer attractive benefit packages. The cost of benefits, however, is becoming prohibitive for many employers.
- A consistent salary philosophy, e.g., setting all salaries at the 50th or the 95th percentile of market rates, influences the caliber of applicants attracted to an employer.
- The average employer invests approximately 2.5% of payroll costs on staff. LAUSD spends less than 0.2% of payroll costs on classified staff development.
- Lack of benefits for many part-time workers impedes LAUSD's ability to recruit and retain.

Image:

- Most large employers use a "brand" throughout their organization that clearly communicates their mission, vision, and credo to their customers, the public, applicants, and employees. LAUSD has various, inconsistent brands.
- Unions, boards of directors, managers, and the press impact the image that potential applicants have of employers.
- Highly sought after talent seeks out employers whose images parallel their self concept.
- Recent college graduates seek employers with progressive yet stable images, e.g., employers who embrace best practices and provide secure employment.
- Recent issues such as the BTS payroll crisis affect the District's image as an employer.

HR Role:

- The role of HR is evolving to one of a strategic partner and "internal consultant" in such areas as succession planning, performance management, cost containment, conflict resolution, and competency modeling.
- Legislative actions and court decisions continue to influence the role of HR, e.g., FLSA, FMLA, AB1825, ADA, sexual harassment cases, etc.
- Technology is dramatically influencing the manner by which HR delivers its services, e.g., web-based employee files, manager self-service, employee self-service, automated applicant tracking, on-line recruitment, employment testing, etc.

Staff Relations:

- Employee representatives are frequently entering into partnerships with management to resolve common issues, e.g., absence management, benefit cost containment, and employee communications.
- "Me-Too" clauses at times disturb the competitive recruitment advantage for hard-to-recruit-for classes.

LAUSD Specific Classified Concerns

Staffing:

- The passage of Measures BB, K, M, R and Y have required the immediate staffing of many professional and support positions in the Facilities and IT Divisions.
- LAUSD continues to need employees with skills that have become scarce, e.g., bus drivers that can drive buses with both manual and automatic transmissions, technicians that can repair outdated equipment.
- Recent legislation, e.g., NCLB and requirements for Sign Language Interpreters to demonstrate higher skill levels, place greater demands on classified training and recruitment activities.
- Education Code 45272.5, which authorized candidate selections from any rank on an eligibility list for entry-level school-based positions, sunsetted on January 1, 2007. Candidate selections for schools must now be made from a list's top three ranks, making it increasingly difficult to factor into account geographic location when filling available positions (candidates are often unwilling to accept a position that is not located within a certain distance of their home/residence).
- Salaries for some classifications have become non-competitive as a result of negotiated "me-too" clauses, and higher increases offered by other employers.
- Clerical and secretarial training is no longer offered at the high school level. Consequently, increasing numbers of entry-level clerical applicants do not possess the basic skills needed for successful job performance. This is placing increased demands on recruitment and training efforts.
- BTS has acquired new skill sets and has required a far greater effort by HR in assisting employees in adopting these changes.

Current/Future Workforce Trends Nationwide Impacting Recruitment and Training Efforts

- HR projects created by frequent reorganizations are placing continuous demands on the classification, recruitment, selection, training, and assignment staffs.
- Jobs throughout the District are being impacted by technological advances, e.g., clerical, warehousing, repair technicians, and police officers. This requires continuous retraining. This also puts a greater burden on (PC) staff. More attention is required in the area of technology and technology oversight.
- Innovations which require increased use of technology such as the addition of city-wide computerized testing centers and the introduction of faster web-based assessment services require an increase in technology oversight. Organizations need to prepare for technological advances by considering, from a service point of view, what it takes to maintain program advances.
- Technical components of jobs and the skills of the current labor force mandate continuous retraining.
- A dedicated IT recruiter is needed to address the shortage of qualified IT professional applicants.
- A large number of highly qualified employees are beginning to retire. This trend will peak within four years resulting in an escalating need to recruit and train new employees

to fill their jobs. These retirements represent a significant loss of “institutional memory.” A succession plan that includes a training component is needed.

- LAUSD has hired some employees on a contractual basis and is in the process of transitioning many into the regular workforce. A plan to address a future stable workforce is needed.
- The nature of work assignment in LAUSD now requires more adaptable employees who are willing and able to acclimate to change and continuously update their skills to enable them to work on a larger range of job assignments.
- There is less stability in the classified workforce than in the past. Employees are more mobile and willing to accept positions with other employers rather than wait for promotional opportunities to open within LAUSD.
- Current research reports that the most critical needs concerning workforce development include ensuring that employees possess a strong foundation of basic competencies; a continual effort to upgrade competencies and “soft skills,” including strong work ethic, reliability, team-orientation, and greater flexibility; and a need for customized training to ensure that new employees can begin their jobs with enough skills to immediately be productive workers. This is true at LAUSD and places a greater demand on staff development.
- The economic upturn in the private sector has not translated into fiscal recovery for tax-supported public school districts. This, along with recent State fiscal priorities, has resulted in lack of competitiveness and a siphoning of talented employees. LAUSD needs to continue to attempt to address this issue.
- Rapidly increasing benefit costs pose the risk of lower coverage, higher deductibles, and/or higher co-payments, contributing to the lack of competitiveness as an employer-of-choice in the public sector.
- “Me-too” settlements in collective bargaining contracts ignore the special recruitment difficulties for certain job classifications. If not addressed, positions in these classes must be outsourced.
- A consistent salary philosophy, e.g., setting salaries at the 75th or 90th percentile of market rates is needed to position LAUSD to attract talented employees at the desired level.

Specific Issues Impacting Recruitment and Training Efforts

- There is a need to quickly hire a large number of Facilities, IT, and other professionals as a result of multiple bond issues (BB, K, M, and R). This will escalate with the passage of the newly proposed bond.
- There is a need to focus on hiring individuals to fill hard-to-recruit-for positions such as Bus Drivers who can drive both buses with manual and automatic transmission, structural engineers, interpreters for the hard of hearing, etc.
- Periodic departmental restructuring and annual reductions-in-force place unprecedented demands on training and retraining programs and efforts.
- Organizations need the infusion of new employees, especially at the managerial level. Succession planning combined with staff development and pre-planned recruitment efforts are needed.

- The District needs to develop a multi-purpose institutional brand that can be used for many District purposes including recruitment.
- The District needs to publicize its appreciation of the value of diversity in the workforce and insure that employees are representative of the communities they serve.
- In order to attract top talent, unions, the Board of Education, management, and employees need to continually remind the public of recent positive results and state-of-the-art projects being introduced at LAUSD. This includes communicating that LAUSD values all of its employees.
- Employees need to receive meaningful yearly performance appraisals based on competencies and goal attainment.
- Employees need to be recognized for their accomplishments.
- Increased automation support and the replacement of obsolete automated programs are needed to enable staffing functions to be expedited.
- Rising gasoline prices impact recruitment and retention of entry-level employees. Recruits are less likely to travel long distances to compete in our examination processes, and less likely to accept and/or continue in a lower paying job which requires constant travel.
- Supervisory employees must be required to attend staff development classes related to legal mandates, e.g., Cal-OSHA, sexual harassment prevention, diversity, and performance management. To do otherwise results in costly legal settlements and court cases.
- Recruitment at the college level is particularly impacted by the escalating cost of housing and transportation in the Los Angeles area, continuous salary increases provided by other major local public sector employers, current and projected reductions in force (based on seniority), unavailability of funding for classified staff development, and the potential of rising benefit costs.

Suggested Strategies for Meeting Recruitment Challenges

Employ More Creative and Comprehensive Recruitment Strategies to Identify Key Talent

- Enhance community presence. LAUSD must re-connect with all segments of the community it serves. The closing of three employment offices and reductions in staffing have impacted the Personnel Commission's ability to be a community leader. Steps need to be taken to increase staffing at the Local District level in order to best serve the District's communities.
- Increase use of internet/electronic media to advertise LAUSD as an employer-of-choice.
- Increase the number of LAUSD only job fairs, complete with one-stop recruitment and hiring processes.
- Continue efforts to expand relationships with local colleges and universities, District high schools, technical/vocational schools, and other agencies as avenues to source talent. Match projected staffing needs to specific organizations from which candidates may be found.
- Establish an annual school-based recruitment calendar of events and publicize the calendar to increase awareness of PC activities.

- Institute an employee referral program. Consider a signing bonus and expand the use of relocation allowances for hard-to-staff classifications.
- Include representatives from all classified unions, the Human Resources Committee of the Board of Education, the Personnel Commission, and the administration in an effort to develop a marketing campaign that sells LAUSD as an Employer-of-Choice by heralding its achievements.

Continue Emphasis on Proactive Recruitment Strategies

- Use continuous recruitment rather than discrete filing periods to recruit for school-based positions and hard-to-recruit-for positions.
- Maintain a database of highly talented potential applicants, enabling the identification of strong candidates immediately rather than having to conduct a full recruitment campaign for each vacancy.
- Implement (with assistance from IT) an employer self service feature which allows hiring authorities to interview and fill vacancies faster, reducing the time positions remain vacant.
- Work more closely with internal customers and operating department managers to proactively identify future recruitment needs and to contribute to recruitment campaigns. For divisions that have considerable continuous recruitment needs, such as Facilities, IT, School Police, and Food Services, assign a Key Recruiter to serve as a liaison to the Personnel Commission.

Improve Customer Service Efforts to Retain Interest in LAUSD as an Employer-of-Choice

- Employ sufficient recruitment staff to keep candidates informed of their status in the recruitment process with LAUSD, e.g., via website, phone calls, written correspondence, and continuous contact with “superstars.”
- Upgrade the on-line application process.

Streamline Processes to Shorten the Time it Takes to Hire an Individual

- Utilize computerized testing as often as possible. Develop a bank of candidates’ written test scores to avoid retesting. Create a mobile recruitment and testing unit that recruits and tests for multiple classifications simultaneously.
- Shorten time needed to process employees.
- Continue to develop and refine a one-stop hiring process which combines assessment with real time job offers. Enable immediate hiring offers to be made at job fairs. Consider processing potential employees prior to the formal establishment of an eligibility list. Make job offers, at the final part of the assessment process, to individuals whose scores place them in the top three ranks.

Create an Internal Recruitment Pool

- Invest in employees by offering staff development programs including management development so that the District can attract individuals interested in continuous growth

and promote highly talented internal employees rather than emphasizing recruitment from the outside as the primary source for talent.

- Host promotional job-fairs; encourage employees to enter new careers within the District rather than with different employers.
- Negotiate contracts that enable shortage fields to be exempt from “me-too” collective bargaining clauses.

Implications of Trends on Training Efforts

- As District jobs become more technical and complex, the level of technical skills and expertise required for these jobs will continue to increase. Skills training must be provided to current and newly hired employees who will most likely lack the full range of skills necessary to perform these jobs.
- There is a critical need to prepare current employees through training to assume additional or new roles, e.g., School Administrative Assistants (SAA) should be required to earn an SAA certificate prior to being assigned as SAAs.
- There is an increased need for employees who are adaptable, who are continuous learners, and who possess a wide range of basic, technical, and soft skills.
- Legislation such as No Child Left Behind, and laws mandating higher levels of skills for Sign Language Interpreters, require more training for affected LAUSD employees.
- There is an immediate, pressing need to deliver training classes on a wide range of Human Resources and the Law topics to comply with current State and federal laws and to be more effective in performance management. These classes should be mandated.

Suggested Strategies for Meeting Training Challenges

- Require all employees to attend comprehensive orientation programs immediately upon entry to the District. These programs need to address District strategic goals, key policies, required technical knowledge/skills, District resources, Human Resources and the Law provisions, and performance management for supervisory/management staff.
- Encourage or require managers to grant release time during work hours for mission-critical professional development and training.
- Coordinate/offer programs for employees lacking basic skills necessary for performance on the job, e.g., offer clerical skills courses, English-as-a-second language classes, and writing skills classes. Incorporate these as performance appraisal goals.
- Coordinate on-site Bachelor’s and Master’s degree programs by cultivating relationships with local colleges/universities.
- Consider adding new training classes to assist current employees in promoting within the District. Offer entry-level Food Service employees classes designed to obtain certificates such as ServSafe.
- Combine training efforts with assessment. For example, successful completion of the ServSafe class is immediately followed by an administration of the examination for Senior Cafeteria Worker.
- Develop training and staff development competency plans that correspond to all existing classifications and are a required performance component for employees. Tie successful completion of courses with promotional opportunities.

- Expand the school office procedures program to ensure that all school-based support staff are fully trained.
- Continue to offer training to LAUSD paraeducators and Sign Language Interpreters to develop skills required by legislation.
- Coordinate comprehensive Human Resources and the Law training to address relevant Human Resources issues including sexual harassment prevention, leaves/absence management, EEO and diversity issues, FLSA, and ADA and require attendance by all supervisors.
- Deliver training programs that are designed specifically to develop the adaptability, creativity, problem solving, and ingenuity of District employees.
- Offer technology programs that provide continual updating of employees' knowledge and competencies.
- Support continuous process improvement programs that assist work teams in identifying and streamlining their respective department procedures and operations.
- Utilize virtual training programs that integrate e-learning, distance learning, classroom learning, video-conferencing, and other training delivery modes in order to provide "just-in-time" learning opportunities to address immediate and emerging needs.
- Support efforts to prepare employees to assume higher-level positions by offering a comprehensive management development program.
- Require all employees in computer related classifications to maintain their skills through continuous learning.

VII. Appendices

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APPENDICES

INTRODUCTION

This Section provides information related to a number of areas of importance with regard to the District's budget for the 2007-08 fiscal year. Included in this Section are the following:

Appendix A – Structure of the Budget Document. This section explains the overall structure of the Superintendent's Adopted 2007-08 Final Budget, including changes from previous budgets.

Appendix B – Budget Principles and Process. This section explains the general principles used by the District in preparing its budget, and the process for developing and amending the budget.

Appendix C – Budget Development Calendar. This section provides information regarding key dates in the District's budget-development cycle for the forthcoming fiscal year.

Appendix D – How Education is Funded in California. This section presents an overview of California's complex funding mechanisms, and summarizes significant legislation that has impacted K-12 funding since the 1970s.

Appendix E – Average Daily Attendance (ADA). These pages provide information regarding Average Daily Attendance (ADA), which is the basis utilized by the State to allocate many funding sources to local school districts. ADA is based almost entirely on actual in-seat attendance, without reference to most excused absences. The page provided reflects information regarding estimated 2007-08 ADA data.

Appendix F – Revenue Limit Information. The Revenue Limit is the single largest funding source for California school districts. These pages provide information regarding the various revenue limit rates.

Appendix G – Major Revenue Streams. This section provides narrative and historical information regarding the most important revenue sources of the General Fund and other District Funds.

Appendix H - School Staff and Resources. These pages provide information related to the staffing of District schools, based on existing allocation formulas. This information is provided for elementary and secondary schools, magnet schools, options schools, special education schools and programs, adult schools, regional occupational centers and programs, and other District schools for which the allocation of positions and other resources occurs. Information is also provided regarding the allocation of support staff, instructional materials, and other supplies to District schools.

Introduction (cont'd)

Appendix I – Enrollment. The District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant information, to project enrollment. Estimated enrollments in grades 1 through 12 for the 2007-08 through 2009-10 school years are calculated using various scenarios, generally involving weighted and true averages. The grade retention ratio uses past trends to estimate student progress from grade level to grade level. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier. Separate Enrollment charts are provided for regular District schools, fiscally independent charter schools and total districtwide enrollment.

Appendix J – Budget and Finance Policy. These pages provide the complete text of the District's Budget and Finance Policy, as adopted by the Board of Education in June 2004.

Appendix K – District Debt Management Policy. These pages provide the complete text of the District's Debt Management Policy, as adopted by the Board of Education in April 2005 and adjusted in February 2006.

Appendix L - Notes. These pages provide information regarding a number of items throughout the budget.

Appendix M - Glossary and Acronyms. These pages provide definitions of terms and abbreviations appearing throughout the budget document.

Appendix A

Structure of the Budget Document

The format of this document is intended to convey the key information comprising the Superintendent's Final Budget. The Superintendent's Adopted 2007-08 Final Budget provides information regarding anticipated revenues, expenditures, and beginning and ending balances, based upon the best available information at the time the Adopted Final Budget was developed. The Adopted Final Budget document includes tabular, graphic, and narrative information, including the following:

Text. Narrative is provided to enhance the data in the budget document.

Summaries, history, and graphics. Tables, charts, and graphic information have been increased from past budget documents in order to enhance the reader's understanding of the financial information being presented. Many tables provide four years of historical data, plus 2006-07 and 2007-08 projections.

Appendix B

BUDGET PRINCIPLES AND PROCESS

A. Principles of Budgeting and Accounting

The California School Accounting Manual and the California Education Code govern budget development for California school districts, and their standards form the basis for development of the District's Adopted Final Budget. Among these standards are:

Basis for Accounting. The California School Accounting Manual mandates that districts use either the accrual basis or the modified accrual basis in accounting for revenues and expenditures. The difference between the two is as follows:

- In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis in accounting for governmental funds such as the General Fund and Adult Education Fund.
- In the Accrual Basis, revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis in proprietary funds such as the Cafeteria and Self-Insurance Funds, and fiduciary funds such as the Annuity Reserve Fund.

Basis for Budgeting. The California School Accounting Manual also mandates the basis for school district budgeting. It requires that “generally, for California (school districts), the basis of budgeting should be the same as the basis of accounting used in the audited financial statements. Budgetary accounting must conform to the account codes in the standardized account code structure.” California school districts are required to display their budgets by fund, by object, and by function.

Budgetary accounts are “projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency's (LEA's) goals.” In general, budgetary accounts have two purposes: (1) to record the estimated revenues of a fund by source and amount, and (2) to record and control the limits that are set on the expenditure levels by the appropriations. The recording of actual revenue and expenditures allows a comparison to the amounts that are available to be committed or expended within the limits set by law or by the governing board.

Revenue Budget. For each fund, the revenue budget anticipates all income from federal, state, and local sources, as well as the anticipated beginning balance. The total of beginning balance and income is the maximum amount a school district may legally budget to spend for any fund.

Expenditure Budget. Each fund has an expenditure budget reflecting the fund's authorized costs, and, for most Funds, the anticipated expenditure level.

Budget by General Fund District Defined Program. Because the General Fund budget comprises many programs, it is divided into District Defined Programs such as Special Education, Regional Occupational Centers/Skills Centers, etc., to bring into focus programs of particular interest.

B. The budget process

Budget Preparation. The first step in preparing the budget is to determine the cost to continue the existing program. Enrollment-related costs are adjusted for projected changes. Costs not directly controllable by the District, such as utilities, retirement contributions, insurance, continuing contractual obligations, and legal costs are adjusted to reflect estimated expenditures for the coming fiscal year.

Estimates of income are developed based on a review of federal and State statutory provisions and local revenue sources. Beginning balance amounts for the budget year are calculated utilizing a comparison of anticipated revenues and expenditures for the current year. The projected beginning balances and revenues are compared to the cost of continuing current programs to determine whether budget reductions may be necessary or whether unanticipated amounts may be available for allocation.

Board and public participation. Board meetings are scheduled for discussion of proposed budget changes. These are public meetings that can be attended in person or viewed on the District's television station at scheduled times. Members of the public may contact the District to speak on individual budget items or on the budget as a whole. A public hearing, at which any member of the public may address the Board regarding the District's proposed budget, is mandated prior to Board adoptions of the Provisional Budget in June and the Final Budget in late August or early September.

C. Budget revision process

The Budget Services and Financial Planning Division either receives or initiates well over 20,000 requests annually to adjust or revise the adopted budget. Generally speaking, a budget adjustment (B.A.) enables a school or office to substitute a new use for funds previously budgeted for a particular purpose.

Certain limitations apply to B.A.s. For example, schools or offices may not transfer funds from a restricted program into an unrestricted one (e.g., transfers from Gifted and Talented Education or from Title I into a District-funded school instructional material account would not be permitted).

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling by staff, or "non-routine," requiring formal approval by the Board of Education.

Categories of “non-routine” B.A.s are determined by the Board, and are currently defined as follows:

- A. All B.A.s from object of expenditure 7900 – Undistributed Reserves.
- B. All B.A.s which increase the total number of regular, non-school-based budgeted positions, except for those that are fully funded from the budgeted resources of the requesting office (“cost-neutral” budget adjustments).
- C. All B.A.s which change the total amount budgeted for the Student and Staff Integration/Targeted Instructional Improvement Grant (TIIG) Program.
- D. All B.A.s that shift funds from school to non-school locations, except in those cases in which such a transfer directly benefits the schools.

In addition to the above, California Education Code §42602 authorizes Boards of Education to increase income to reflect unanticipated new revenues during the course of the fiscal year.

In response to the Board’s request, staff provides a periodic report of B.A.s processed, including such information as the number of B.A.s processed by month, the amount of the transfers by Fund, and examples of B.A. line-item transfers in excess of \$1 million.

APPENDIX C

2007-08 BUDGET DEVELOPMENT CALENDAR

2007

- January 10* - Governor's Proposed 2007-08 Budget released
- March 13* - Board of Education – Regular Meeting - Second Interim Report
- March 15* - Second Interim Report to LACOE
- March 16* - Distribution of Budget Materials to schools
- March 19* - Group II Allocation in FM/IFS
- March 27* - School Carryover Memo published
- March 30* - Board discussion of Preliminary 2007-08 Budget
- April 12* - New schools allocation in FM/IFS
- April 16* - School Budget Tools rollout
- May 10* - May Revision to Governor's Proposed 2007-08 Budget released
- May 11* - Group III Allocation in FM/IFS
- May 29* - Deadline for all budget inputs for Provisional Budget.
- June 11* - 2007-08 Provisional Budget to Board
- June 15* - Constitutional deadline for legislative adoption of State Budget Act
- June 23* - Deadline for budget inputs into Current Year Modified
- June 26* - 2007-08 Provisional Budget adopted
- June 30* - Constitutional deadline for Governor to sign State Budget Act
- June 30* - 2007-08 Provisional Budget submitted to LACOE
- July-August* - Board of Education considers changes to the Provisional Budget based upon State Budget Act and other information.
- July 9 to August 3* - Budget Planning for Final Budget

Budget Development Calendar (cont'd).....

- August 21* - Legislature adopted the 2007-08 State Budget.
- August 23* - 2007-08 Final Budget to Board Members
- August 24* - Governor signed the 2007-08 State Budget Act
- August 28* - 2007-08 Final Budget presentation to the Board
- September 4* - 2007-08 Final Budget adopted by Board following mandatory public hearing
- September 10* - 2007-08 Final Budget submitted to LACOE

APPENDIX D

HOW EDUCATION IS FUNDED IN CALIFORNIA

Historically, local property taxes have been the major source of funding for public schools, with property tax rates set by local school boards, other local officials, or directly by the citizens. This led to dramatic differences in school district funding, usually depending on the relative property wealth of the surrounding community. During the 1970s and 1980s, courts in many states, including California, ruled that these wealth-related differentials in school support needed to be eradicated. In California, this led to a series of actions aimed at reducing the dramatic differences in school district funding levels.

As a result, California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues, but also from local property taxes that are collected at the local level but distributed by the State. By their nature, income and sales taxes are more volatile revenue sources than property taxes; during periods of financial downturns, employees may be laid off and securities values may decline, leading to fewer purchases, and less income and capital gains available to be taxed.

California school districts therefore face dramatic cyclical funding variations as the economy rises and falls. Further, California's Governor and State Legislature, whose vote on the State Budget Act determines how State funds may be spent, have enormous control over the ability of local school districts to utilize funding to meet the specific needs of their students. It is estimated that approximately 60% of all school district funds in California are general purpose in nature; the remaining 40% are restricted to specific purposes, such as the needs of special education students, low income students, limited English-proficient students, and specific grade levels. This greatly constrains local boards of education in their spending decisions. They are further constrained in their ability to raise taxes independently of the State. Bond issues, usually limited to building programs, require a 55% vote for passage; parcel tax measures require a 2/3 vote.

The following provides information on past legislation and court rulings that have significantly affected California's educational funding (many of these rulings have been amended by subsequent legislation):

Senate Bill 90 (1972) – In 1972, the Legislature established revenue limits for California public schools, placing ceilings on the amount of tax money each district could receive per pupil. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit. This was the beginning of the shift from local to State control of school finance in California.

Serrano v. Priest (1976) – This 1976 California Supreme Court decision declared the existing system of financing schools unconstitutional because it violated the equal protection clause of the State Constitution. The Court ruled that property tax rates and per pupil expenditures should be equalized and that, by 1980, the difference in revenue limits per pupil should be less than \$100 (the "Serrano band"). This allowable difference in revenue limits has subsequently been adjusted for inflation. In equalizing funding, districts are divided into three types: elementary, high school, and unified. They are then further divided into small and large districts to ensure that appropriate funding comparisons are made. Special purpose or "categorical" funds are excluded from this calculation.

Assembly Bill 65 (1977) – In response to the *Serrano* decision, the California State Legislature passed AB 65, creating an annual inflation adjustment based on a sliding scale in order to equalize revenue limits among districts over time. Higher inflation increases were provided to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue districts.

Proposition 13 (1978) – This constitutional amendment (the "Jarvis Amendment") approved by California voters in 1978 limits property taxes to 1% of a property's assessed value, and caps increases in assessed value at 2% annually or the percentage growth in the Consumer Price Index, whichever is less. It also mandated a 2/3 vote for approval of new taxes, such as parcel taxes.

APPENDIX D

HOW EDUCATION IS FUNDED IN CALIFORNIA

Assembly Bill 8 (1978) – In response to Proposition 13, the Legislature established a formula for dividing property taxes among cities, counties, and school districts. This shielded schools from some of the measure’s effects. In the process, the State replaced the lost property taxes and effectively took control of school district funding.

Gann Limit (Proposition 4, 1979) – Proposition 4 created a constitutional limit on government spending at every level in the State, including school districts. No agency’s expenditures can exceed its Gann Limit, which is adjusted annually for inflation and population increase.

Senate Bill 813 (1983) – SB 813 provided additional money to school districts through equalization of revenue limits and new categorical programs, longer school day/year, and higher beginning teachers’ salaries. It also established statewide model curriculum standards.

Lottery Initiative (1984) – In November 1984, voters approved Proposition 37, a constitutional amendment establishing the California State Lottery. Provisions guarantee that a minimum of 34% of total lottery receipts be distributed to public schools, colleges, and universities. Funds are to supplement, not replace, State support for education. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Under Proposition 20, passed in March 2000, 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials.

Proposition 98 (1988) – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor’s signature are required to suspend Proposition 98 for a year.

Proposition 111 (1990) – This constitutional amendment changed the inflation index for the Gann Limit calculation, effectively raising the limit. Additionally, the minimum Proposition 98 funding guarantee was changed to reflect the growth of California’s overall economy. It did so by shifting the adjustment from the growth of per capita personal income (which historically has tended to be a lower amount) to the growth in State per capita General Fund revenues plus one-half percent.

Assembly Bill 1200 (1991) – AB 1200 established a system for school district accounting practices that specifies how districts must report their revenues and expenditures. It requires that districts project their fiscal solvency two years out, and provide the State with Board-approved financial interim reports twice annually. County offices of education are made responsible for monitoring and providing technical assistance to their districts. AB 2756 (2004) adds to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

Class Size Reduction, K-3 (SB 1777, 1996) – This legislation provided incentives for school districts to reduce K-3 classes to a pupil-teacher ratio of no more than 20 to 1, and provided additional funding to districts that met these ratios. A one-time allocation of \$25,000 per added classroom was also made available.

Senate Bill 1468 (1997) – This legislation changed the way average daily attendance (ADA) is counted, largely eliminating the concept of “excused absences” and basing ADA on students who are actually at school. To ensure that districts did not lose a large proportion of their revenue, the per-pupil revenue limit rate was adjusted by the average attendance rates of each individual school district.

Assembly Bill 1600 (1999) – This bill gave charter schools the option to receive funding directly from the State, rather than from their local district, in the form of a block grant.

Source: This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, and from *EdSource*.

APPENDIX E

AVERAGE DAILY ATTENDANCE

General Description

Average Daily Attendance (A.D.A.) is a measure of pupil attendance that is used as the basis for providing revenue to school districts, as well as a means of measuring unit costs.

Only actual in-seat attendance is counted in computing A.D.A. Prior to 1998-1999, excused absences were counted toward A.D.A. Generally, A.D.A. is calculated by dividing the total number of pupil days of actual attendance by the number of days actually taught in a State reporting period. An exception to this procedure involves the use of fixed divisors (in place of the number of days taught) in calculating A.D.A. for Adult Education and Regional Occupational Centers and Programs, and for Community Day Schools.

Summer School and other supplemental hourly programs generate hours of attendance, not A.D.A.

A.D.A. is reported to the State three times annually:

- | | |
|----------------------------|---|
| First Period (P-1) | This reporting period extends from July 1 through the school month ending on or before December 31. Summer School hours and hours for other supplemental hourly programs are initially reported in this period.

This report is used to estimate the amount that will be required for the State to provide the legally authorized revenues to school districts. It also serves as a basis for State progress payments to districts during the second semester. |
| Second Period (P-2) | This reporting period extends from July 1 through the school month ending on or before April 15. Hours generated by Summer School and other supplemental hourly programs are reported in this period. This report is used by the State to apportion most budget year revenues to school districts. |
| Annual | This reporting period extends from July 1 through June 30 of the year being reported. Annual A.D.A. is used primarily to develop unit program costs. Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Day Schools (both base and additional funding), Special Education Nonpublic Schools, and Lottery are apportioned revenues based on annual A.D.A. Revenues for Summer School and other supplemental hourly programs are calculated based on hours reported in this period. |

NOTES TO AVERAGE DAILY ATTENDANCE TABLE

Revenue Average Daily Attendance reflects the Average Daily Attendance (A.D.A.) used to calculate the district's revenue. For all Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Special Education Nonpublic Schools, and Community Day Schools, revenue is earned on annual A.D.A. Revenue for supplemental hourly programs, which include Summer School, is calculated using hours of attendance at Annual. All other programs earn revenue based on Second Period A.D.A.

Special Education A.D.A. includes only those pupils who attend Special Day Classes in Special Education schools or regular schools, and those who attend Nonpublic schools. A.D.A. for pupils in regular classes who receive special education services on a part-time basis is included in Regular K-12 A.D.A.

For 2007-08, the revenues from supplemental hourly programs are calculated separately for the Core Academic Program, the Mandated Remedial Program for Grades 7-12, the Mandated Retention Program for Grades 2-9, and the other supplemental hourly programs for Grades 2-6.

In the Adult Education Program, only those units of A.D.A. earned in classes that fall under the legislatively authorized programs may be included in revenue calculations. This table does not include any A.D.A. generated in non-authorized classes. The Adult Education and ROC A.D.A. shown are the maximum for which the State will provide funding.

Revenue for Regional Occupational Centers was capped at 1981-82 Annual A.D.A. plus the growth factors permitted in the following budget acts. The Governor's 2007-08 May Revision proposed to continue statutory growth. Statute gives first priority to full funding of base A.D.A. before funding growth A.D.A.

AVERAGE DAILY ATTENDANCE TABLE

	Revenue Average Daily Attendance		
	2005-06 Actual*	2006-07 Actual*	2007-08 Budgeted
Regular Program			
Regular - K-12	628,048	607,926	586,621
Fiscally Independent Charter Schools - K-12	27,322	32,819	38,701
Total Regular Program	655,370	640,745	625,322
Special Education Schools & Classes			
Regular Classes	27,949	26,896	25,482
Regular Classes-Fiscally Independent Charter Schools	249	226	244
Nonpublic Schools**	3,672	2,903	3,143
Extended Session	1,717	1,464	1,599
Extended Session-Fiscally Independent Charter Schools	12	12	34
Total Special Education Schools	33,599	31,501	30,502
Total Regular Program	688,969	672,246	655,824
Adult Education & Regional Occupational Ctr/Prog***			
Adult & Concurrently Enrolled Secondary Students			
Adult Education Program	69,089	70,817	72,587
Regional Occupational Centers/Programs	14,395	18,857	18,781
Total Adult Education Prog/ROC/P	83,484	89,674	91,368
Total Average Daily Attendance	772,453	761,920	747,192
Hourly Programs			
Regular Schools:			
Core Academic Program	1,215,633	2,455,235	4,003,134
Remedial Program - Grades 7-12	12,824,596	9,518,600	10,542,502
Recommended for Retention - Grades 2-9	6,929,270	6,357,629	5,630,631
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	-	-	-
Remedial Program - Grades 2-6 - Low STAR Score	-	-	-
K-4 Intensive Reading Program	-	-	-
Algebra - Grades 7-8	-	-	-
Fiscally Independent Charter Schools:			
Core Academic Program	527,716	511,552	511,552
Remedial Program - Grades 7-12	199,700	372,488	372,488
Recommended for Retention - Grades 2-9	200,446	322,794	322,794
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	189,053	129,657	129,657
Remedial Program - Grades 2-6 - Low STAR Score	173,708	106,001	106,001
K-4 Intensive Reading Program	-	-	-
Algebra - Grades 7-8	-	-	-

* Reflects adjustments according to declining enrollment formula for regular programs

** Revenue A.D.A. is based on annual A.D.A.

*** Revenue A.D.A. is based on annual A.D.A. considering caps on base and growth revenue limit A.D.A.

NUMBER OF SCHOOLS AND CENTERS

School Sites

The table on the following page shows the preliminary number of schools and centers budgeted for operation for the 2007-08 school year. Generally, Continuation High Schools and Magnet Centers share sites with a regular school. Most Community Adult Schools use regular secondary school facilities in late afternoon and evenings. Regional Occupational Centers are separate sites. The Regional Occupational Programs/Centers consists of a series of individual work locations identified as one school location for purpose of attendance and expenditure reporting.

Grade Level Configuration

Elementary and secondary schools have been organized with grade levels of kindergarten through fifth grade in elementary schools, sixth through eighth grade in middle schools, and ninth through twelfth grade in senior high schools. One senior high school includes grades seven through twelve. Some magnet schools follow a traditional grade configuration while others include kindergarten through the twelfth grade. A few "span" schools include combinations of elementary and secondary grades.

School Size

Individual schools vary widely in enrollment. Elementary schools range from less than 200 to more than 1,700 pupils. Middle schools and senior high schools range from less than 800 to more than 3,300 and from less than 800 to more than 4,900, respectively. Magnet schools range from less than 400 to more than 1,700 pupils. Some Magnet Centers serve less than 30 pupils although other magnet centers enroll 800 or more.

Most Special Education Schools and Opportunity High Schools have enrollments of between 50 and 400 pupils. Continuation High Schools generally have fewer than 100 pupils.

NUMBER OF SCHOOLS AND CENTERS

	TOTAL	MULTI-TRACK	SINGLE TRACK	
K-12 Separate School Campus				Continuous
Primary School Centers	27	10	17	
Elementary Schools	436	97	339	
Middle Schools	75	14	61	
Senior High Schools	64	15	49	
Option Schools	59	0	48	11
Magnet Schools	22	1	21	
Multi-level Schools	11	4	7	
Newcomer Schools	1	1	0	
Special Education Schools	19	1	18	
Sub Total	<u>714</u>	<u>143</u>	<u>560</u>	<u>11</u>
K-12 Magnet Centers (on regular school campuses)				
Elementary	44	11	33	
Middle	43	6	37	
Senior	51	12	39	
Sub Total	<u>138</u>	<u>29</u>	<u>109</u>	<u>0</u>
Other Schools				
Community Adult Schools	24	0	24	
Regional Occupational Centers/Program	6	0	6	
Skills Centers	5	0	5	
Early Education Centers	100	0	100	
Sub Total	<u>135</u>	<u>0</u>	<u>135</u>	<u>0</u>
TOTAL	<u>987</u>	<u>172</u>	<u>804</u>	<u>11</u>
Fiscally Independent Charter Schools				
Primary School Centers	0	0	0	
Elementary Schools	38	3	35	
Middle Schools	18	0	18	
Senior High Schools	40	0	40	
Multi-level Schools	24	0	24	
Total Charter Schools	<u>120</u>	<u>3</u>	<u>117</u>	<u>0</u>
GRAND TOTAL SCHOOLS AND CENTERS	<u>1107</u>	<u>175</u>	<u>921</u>	<u>11</u>

NEW SCHOOLS OPENING IN 2007-08

Middle Schools (1):

Liechty MS #D4

Senior High Schools (3):

Civitas #D4

Los Angeles HS for the Arts #D4

West Adams Preparatory HS #D7

Fiscally Independent Charter Schools

Elementary Schools (4):

Center for Advance Learning

Full Circle Learning Center

Giraffe Charter School

Global Education Academy

Middle Schools (7):

College Ready Charter MS #2

Ivy Bound Academy Math, Science, & Technology Center Charter MS

Lou Dantzler Preparatory Charter MS (Charter Academy MS)

Magnolia Science Academy - Venice

Monsenor Oscar Romero

Thurgood Marshall Charter Middle School

Triumph Academy

Senior High Schools (8):

Animo Watts #1 (Animo Jefferson HS #5)

Animo Watts #2 (Animo Jefferson HS #6)

Discovery Charter Preparatory #2

College Ready Academy HS #5

College Ready Academy HS #7

Design High School

Lou Dantzler Preparatory Charter HS (Charter Academy HS)

Thurgood Marshall Charter High School

Multi-level Schools (1):

Pacifica Community Charter School #2

APPENDIX F

REVENUE LIMIT INFORMATION

General Description

The revenue limit is the basic financial support for District activities. The total amount generated from the revenue limit is calculated using Average Daily Attendance (A.D.A.) of pupils and a unit rate amount expressed as dollars per unit of A.D.A.

There are two sources for revenue limit income, State income and local property taxes. The State portion is determined by calculating the total revenue limit, then subtracting the amount available from local property taxes. For the District in 2007-08, it is calculated that State income comprises 79.68% of the total.

Revenue Limit Calculations

The revenue limit calculations in this document are based on current law, and the State Adopted Budget.

K-12 Revenue Limit: The 2007-08 State Budget Act calls for a cost of living adjustment (COLA) of 4.53%, a decrease of 1.39% from the 2006-07 statutory COLA of 5.92%, but an increase of .49% from the Governor's January proposal of 4.04%.

The revenue limit rate per A.D.A. is calculated as follows:

2006-07 Base Revenue Limit Per A.D.A.	\$ 5,544.56
2007-08 COLA (4.53%)	252.00
2007-08 Equalization	0.00
2007-08 Revenue Limit Deficit (0.00% Deficit)	<u>0.00</u>
2007-08 Base Revenue Limit	<u>\$ 5,796.56</u>

Special Education: The base revenue limit per A.D.A. for Special Education provides for 4.53% COLA. Most funding for special education is provided through the AB 602 formula, which bases special education funding on total District A.D.A. Only the State portion of Special Education funding receives the 4.53% COLA, creating a "bifurcated" COLA for 2006-07.

Hourly Programs: SB 813 provides a formula beginning in 1984-85 for funding Summer School programs based on hours of attendance rather than A.D.A. for proficiency classes, math, science, and other academic courses. Since these programs may be offered at various times during the school year, and not just during summer, they are now referred to as "Hourly Programs."

REVENUE LIMIT INFORMATION

Revenue Limit Calculations
(Continued)

Hourly Programs:

<u>Program</u>	<u>Funded Hours</u>	<u>Rate</u>
<u>Capped Programs:</u>		
Core	Actual hours of attendance	\$4.08
Grades 2-6 (Deficiency Low STAR Scores and at risk of retention)	Actual hours of attendance	\$4.08
<u>Uncapped Programs:</u>		
Grades 7-12 (for High School Exit Exam)	Actual hours of attendance	\$4.08
Grades 2-9 (Retained, and recommended for retention)	Actual hours of attendance	\$4.08

**Meals for Needy
Pupils Program
Allowance:**

The 2007-08 rate is \$0.1987 per participating pupil.

**Apprentice
Programs:**

The 2007-08 State Budget Act funds Apprentice Programs at \$5.06 per hour.

**Regional Occupational
Programs/Centers/
Skills Centers:**

The 2007-08 State Budget Act provides for 4.53% COLA. The statewide growth revenue limit rate per A.D.A. is estimated at \$3,601.89.

The ROC revenue limit rate per A.D.A. is calculated as follows:

2006-07 Weighted Average Base Revenue Limit Rate Per A.D.A.	\$ 3,233.14
2007-08 COLA @ 4.53%	<u>156.09</u>
2007-08 Base Revenue Limit Rate	<u>\$ 3,389.23</u>

The 2007-08 State Budget Act did provide for A.D.A. growth.

Adult Revenue Limit:

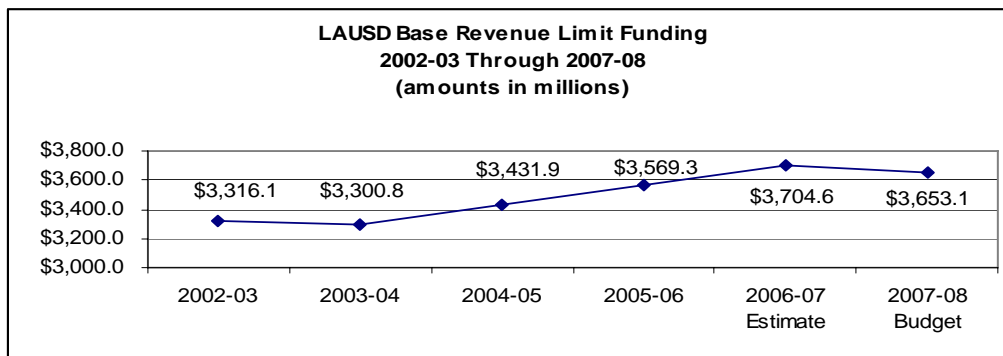
The 2007-08 State Budget Act provides for 4.53% COLA and growth. The revenue limit rate is estimated at \$2,645.30 per A.D.A.

Appendix G

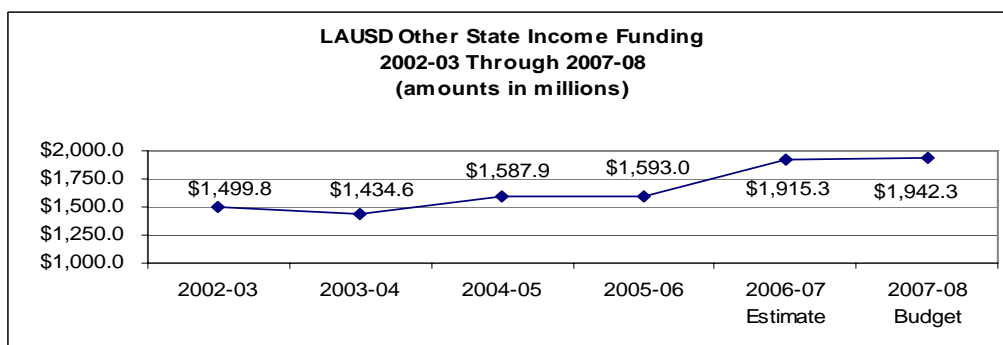
LOS ANGELES UNIFIED SCHOOL DISTRICT

MAJOR REVENUE SOURCES – GENERAL FUND REGULAR PROGRAM AND SPECIALLY FUNDED PROGRAMS

The Base Revenue Limit is the single largest funding source to the General Fund, Regular Program. Revenue Limit funding is comprised of State revenues and Local Property Tax revenues which are allocated by the State on the basis of Average Daily Attendance (A.D.A.). These are general purpose revenues. The primary factors impacting Revenue Limit funding are: (1) A.D.A.; (2) the State cost of living adjustment (COLA), and (3) the State's declining enrollment provisions, which allow districts with declining enrollment, such as LAUSD, to use prior year A.D.A. in calculating its revenue limit entitlement. 2007-08 revenue limit funding is expected to decline, as the 4.53% State COLA is more than offset by the District's declining A.D.A.

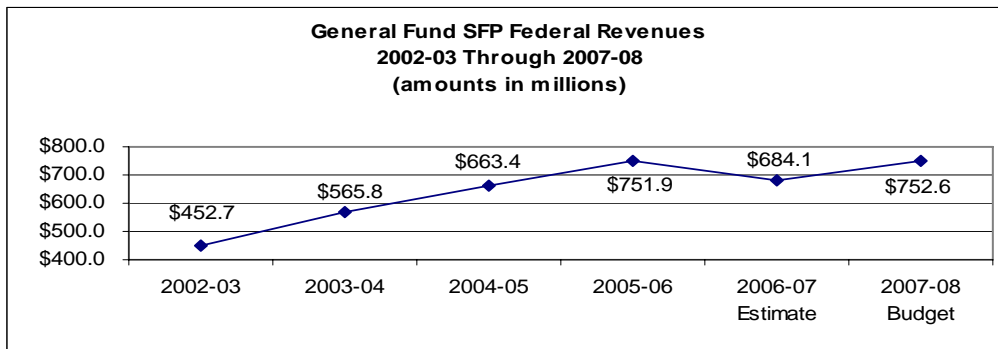


Other State Revenue sources include funding for programs intended to benefit specific categories of students, as well as general purpose income. State revenues outside of the revenue limit include sources such as the California State Lottery, which has very few limitations as to use, and programs such as Gifted and Talented Education, which are limited very specifically to qualifying students. The primary factors impacting Other State Revenues funding are: (1) the State's financial condition, which influences its ability to fund programs; (2) the COLA; and (3) the District's student population, which determines eligibility for many programs. Other State Revenues increased substantially in 2006-07, due to the improving State economy and the out-of-court settlement of *CTA v. Schwarzenegger*, which created an influx of \$2.3 billion to K-12 education.

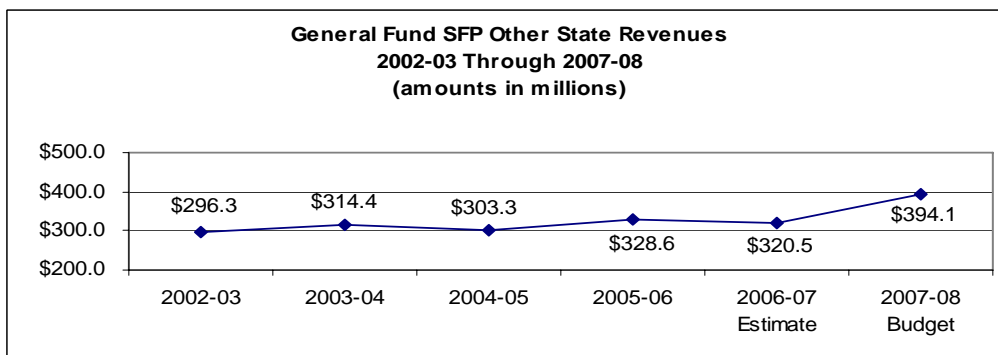


Appendix G

Federal funding is the largest component of the General Fund – Specially Funded Programs (SFP), which includes categorical (restricted) grants and entitlements. The largest single component of SFP federal revenue is ESEA – Title I, which is provided to the District based on U.S. Census poverty data to compensate for the educational disadvantages of poverty. Although the trend for General Fund SFP federal revenues as a whole is positive, the District's major federal fund entitlements, including Title I, Title II for highly qualified teachers and education technology, Title III for English Learners, and Title V for Innovative Programs have declined since 2005-06. Other federal sources provide funding for after school programs and preschool for special education students. Most federal programs include requirements that the funds be expended only for qualifying students, and prohibit their use to supplant District funding. Federal funding is expected to decrease 4.5% in 2007-08. The primary factors impacting General Fund – SFP federal revenue are: (1) the Federal education budget; and (2) the District's student demographics.



Other State Revenues is a second major source of categorical (restricted) funding included in the District's General Fund – SFP budget. Other State categorical revenues include Economic Impact Aid, intended to address the educational impact of poverty and of English language acquisition, and other programs intended to meet specific needs or to benefit specific categories of students. Most State categorical funding includes requirements that the funds be used only for qualifying students and prohibit their use to supplant District funding. State SFP programs have increased in recent years, primarily due to the 2006-07 State Budget surplus and the resulting increase to Economic Impact Aid funding. The primary factors impacting Other State Revenues funding are: (1) the State's financial condition, which influences its ability to fund programs; (2) the COLA; and (3) the District's student population, which determines eligibility for many programs.



APPENDIX G**MAJOR REVENUE STREAMS IN THE SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET****I. GENERAL FUND, REGULAR PROGRAM**

The District's General Fund, Regular Program revenue budget is comprised of a variety of federal, state, and local resources. In 2005-06, the last completed fiscal year for which complete District revenue information is available, Federal funding represented approximately 2.58% of total General Fund, Regular Program income sources, State funding (including State-apportioned local property taxes) approximately 94.29%, and local sources (including other financing sources such as certificates of participation) approximately 3.12%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2007-08 revenues and trend data. Overall, the revenue sources cited below in Section I represent approximately 96.9% of the District's total General Fund, Regular Program revenues and other financing sources.

The most important single funding source in the General Fund, Regular Program is the K-12 Revenue Limit, which in 2007-08 is expected to provide 61.5 % of total General Fund, Regular Program revenues. The Targeted Instructional Improvement (T.I.I.G.) Block Grant is the second largest source at 9.7% while Federal and State Special Education sources are third at 8.8%. A wide variety of General Fund, Regular Program sources provide the remaining 20%.

K-12 REVENUE LIMIT

Source: Revenue Limit funding is comprised of a combination of State revenues and Local Property Tax revenues which are allocated by the State.

Percent of Total General Fund Income: The Revenue Limit is the largest single General Fund revenue item. It provides 61.5% of the total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Revenue Limit funds are general purpose revenues which are distributed to school districts on the basis of Average Daily Attendance (A.D.A.). Until 1998-99, excused absences were included in the computation of A.D.A.; however, with the passage of SB 727, most excused absences were eliminated from revenue A.D.A., and the amount per A.D.A. was increased to offset the loss of revenue previously resulting from excused absences.

Onetime/Ongoing: Revenue Limit funding is ongoing, but as with all State funding sources, the statutory COLA may be reduced, withheld, or even deficiated during periods of economic downturn.

Underlying Assumptions: Because the District's enrollment is expected to decline in 2007-08, it is allowed to utilize 2006-07 A.D.A. in calculating its revenue limit entitlement. The calculation of 2007-08 revenue limit funds therefore includes consideration of the 4.53% State cost of living adjustment (COLA) and A.D.A. based on 2006-07 attendance.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$3,431,892,953	\$3,569,303,385	\$3,704,636,958	\$3,645,510,260

TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT

Source: Targeted Instructional Improvement Block Grant revenue is provided by the State.

Percent of Total General Fund Income: Targeted Instructional Improvement Block Grant revenue comprises 9.7% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Allocation Basis/Limitations on Use: Targeted Instructional Improvement Block Grant funding is comprised of amounts previously provided to districts under the State-funded Targeted Instructional Improvement Program (T.I.I.G.), and the Supplemental Grants Program. Funding is allocated to local districts on the basis of amounts previously received from these programs, adjusted for growth and the statutory cost of living adjustment (C.O.L.A.). T.I.I.G. replaced the former mandated cost reimbursement for court-ordered and voluntary desegregation activities in 2002-03, with T.I.I.G. revenue provided as a State grant. By statute, T.I.I.G. money was intended (1) to maintain District court-ordered and voluntary desegregation efforts; and (2) if additional funds are available, to meet needs of underachieving schools. Supplemental Grants funding had been provided as a means of improving the equity in categorical funding across school districts.

Onetime/Ongoing: The Targeted Instructional Improvement Block Grant is an ongoing funding source.

Underlying Assumptions: The TIIG Block Grant increases annually to reflect the statewide COLA.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$481,126,259	\$520,178,351	\$556,781,225	\$575,851,293

SPECIAL EDUCATION

Source: Special Education revenues are provided through a combination of federal and state funds. Because the combined federal and state funding stream are insufficient to cover the excess costs of the special education program, general program support ("encroachment") is essential to the maintenance of the special education program in the Los Angeles Unified School District, and in all districts statewide.

Percent of Total General Fund Income: Special Education revenue comprises 8.84% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Assembly Bill (AB) 602, which became law in 1997, fundamentally revised the State's basis for funding special education. Whereas the Instructional Personnel Services Unit (I.P.S.U.) approach utilized under the former Special Education Master Plan provided funding based on the numbers of identified special education students, AB 602 provides funding on the basis of districtwide average daily attendance (A.D.A.). Additional funding streams are provided for extremely high-cost nonpublic school students, for districts with high percentages of other unusually high-cost special education students, and for students requiring special equipment or supplies to compensate for low-incidence handicapping conditions. Amounts shown below do not include special education transportation revenues, which are included in the Transportation category.

Onetime/Ongoing: Special Education income is an ongoing funding source.

Underlying Assumptions: The State's 4.53% COLA was applied only to the State portion of total special education 2007-08 funding, resulting in a "bifurcated" COLA. No COLA was applied to the federal portion. Because the special education student population is relatively static despite the District's overall enrollment decline, special education costs continue to increase.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$485,049,818	\$499,977,557	\$513,625,302	\$523,598,832

CLASS SIZE REDUCTION – GRADES K-3 (K-3 CSR)

Source: Class Size Reduction funding for Grades K-3 is provided by the State.

Percent of Total General Fund Income: Class Size Reduction – K-3 revenue comprises 3.38% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Districts receive an amount per student for grade K-3 classrooms operating with 20 or fewer students, computed on an annualized basis by classroom. Legislation eliminating the "all-or-nothing" penalty for exceeding a 20.44:1 pupil: teacher ratio allows districts to receive a portion of K-3 CSR

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

funding for classes up to 21.84:1. The K-3 Class Size Reduction Program is funded at a level substantially lower than the cost of the program, resulting in a requirement for General Program support (“encroachment”) totaling more than \$80 million annually.

Onetime/Ongoing: Class-Size Reduction – K-3 income is an ongoing funding source.

Underlying Assumptions: K-3 CSR funding received the 4.53% State COLA. The number of students in District schools in grades K-3 is expected to decline by more than 3,600 between 2006-07 and 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$202,453,408	\$195,570,461	\$203,521,954	\$200,547,092

SB 1133 – QUALITY EDUCATION INVESTMENT ACT

Source: The Quality Education Investment Act (QEIA) was created as a result of the settlement of the *CTA v. Schwarzenegger* lawsuit. QEIA provides funding beginning in 2007-08 and extending through 2013-14 for schools meeting the qualifications to remain within the program.

Percent of Total General Fund Income: QEIA revenue comprises 1.72% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Funds are provided to decile 1 and 2 schools selected as part of a random lottery of schools applying for these funds. Only schools in the California Department of Education’s 2005-06 database were eligible to apply. Funds are intended primarily to improve student achievement at low-performing schools by reducing class size; however, 15% of QEIA funds were made available to schools submitting alternative proposals. In 2007-08, funding for planning purposes is provided at the rate of \$333 per pupil in grades K-3, \$600 per pupil in grades 4-8, and \$667 per pupil in grades 9-12; beginning in 2008-09 and continuing through the conclusion of the program funding will be provided at \$500, \$900, and \$1,000 per student, respectively. Funding is based on prior year CBEDS enrollment.

Onetime/Ongoing: QEIA funding is considered an ongoing source of revenue.

Underlying Assumptions: District schools selected as part of the random lottery have been funded at the appropriate rates per pupil.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$0	\$102,150,520

CALIFORNIA STATE LOTTERY

Source: The California State Lottery was created when the voters of California passed Proposition 37 on November 6, 1984. California State Lottery is a State funding source.

Percent of Total General Fund Income: California State Lottery revenue comprises 1.72% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Funds are provided to local school districts on the basis of lottery sales and prior year A.D.A. 50% of the purchase price of each lottery ticket is returned to players in the form of prize money; a maximum of 16% can be utilized for administration of the lottery. The remaining amount is allocated on a quarterly basis to school districts. Lottery funds must be expended for instructional uses, and may not be used for land, building repair, construction, or research. Under Proposition 20, passed by the voters in March 2000, fifty percent of new lottery revenues above the 1997-98 level must be utilized for purchase of instructional materials.

Onetime/Ongoing: California State Lottery is considered an ongoing source of revenue. However, it is more subject than many revenue sources to upward and downward swings, as individuals decide whether and at what level to participate in lottery games.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Underlying Assumptions: The District assumes that lottery funding will be received at the rate of \$137 per ADA in 2007-08. Of this amount, Proposition 20 guidelines require that \$19 per ADA be utilized for instructional materials.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$113,663,890	\$119,066,086	\$112,122,082	\$101,792,212

TRANSPORTATION

Source: This is a State funding source, provided to partially offset the cost of home-to-school transportation of students.

Percent of Total General Fund Income: Transportation revenue comprises 1.6% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Transportation funding is provided on the basis of the prior year funding level adjusted for growth and COLA. These are general purpose funds.

Onetime/Ongoing: Transportation funding is an ongoing revenue source.

Underlying Assumptions: 2007-08 revenue reflect a 4.53% State COLA.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$85,793,217	\$85,956,037	\$91,044,634	\$94,820,620

SUPPLEMENTAL HOURLY PROGRAMS

Source: This is a State funding source, which provides the basic support for four supplemental instructional programs: Core; Grades 2-6 Deficiency; Grades 2-9 Retained or Recommended for Retention; and Grades 7-12 Remedial.

Percent of Total General Fund Income: Supplemental Hourly Programs revenue comprises 1.34% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Funds are allocated on the basis of instructional hours, with some programs funded up to specific caps and other programs funded for all hours operated.

Onetime/Ongoing: Supplemental Hourly Programs are an ongoing revenue source.

Underlying Assumptions: For 2007-08, the per-hour rate for each of these programs is \$4.08, reflecting the 4.53% COLA applied to the previous year's rate of \$3.90 per hour.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0*	\$0*	\$0*	\$79,665,389

* Incorporated in Revenue Limit amount.

YEAR-ROUND SCHOOL OPERATIONAL GRANTS

Source: This is a State funding source, intended to provide additional funds to districts that utilize year-round calendars to increase the number of classroom seats available, thereby reducing the need for the State to fund the construction of additional schools.

Percent of Total General Fund Income: Year-Round School Operational Grant revenue comprises 1.18% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

Allocation Basis/Limitations on Use: Funding is provided on the basis of a complex excess capacity calculation that includes consideration of projected enrollment, school site acreage, and other factors. Year-Round School Operational Grants are considered to be an unrestricted funding source. A portion of the funding is allocated to schools for additional custodial time, resources for traveling teachers, supplemental discretionary allocations, and other purposes; the remainder is treated as general purpose revenue.

Onetime/Ongoing: Year-Round School Operational Grant funding is an ongoing revenue source.

Underlying Assumptions: Year-Round School Operational Grant funding received the 4.53% COLA for 2007-08. Submission of a grant application is required. The District's eligibility for these funds has been declining due to the successful building program, which has enabled schools to transfer from multi-track to traditional calendar status. Passage of Senate Bill 121, introduced in the 2007 Legislative Session, would ensure the District's continued eligibility for these funds.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$82,874,648	\$87,278,459	\$70,000,000	\$70,000,000

ROC/SKILLS CENTERS ENTITLEMENT

Source: This is a State funding source, which provides the basic support for the District's Regional Occupational Centers/Skills Centers program.

Percent of Total General Fund Income: ROC/Skills Centers revenue comprises 1.18% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Funds are allocated on a per-ADA basis, with additional funding provided for ROC-Handicapped and Apprenticeship programs (based on hours). Maximum ADA is capped, and ADA beyond the cap is not funded. Funds are intended to be utilized for ROP and ROC/Skills Centers. This also reflects the \$10.6 million subsidy from Adult Education Funds, as authorized by Education Code §52501.5 (b).

Onetime/Ongoing: The ROC/P and Skills Center entitlement is an ongoing revenue source.

Underlying Assumptions: ROC/P revenue limit funds received the statutory 4.53% State COLA. The 2007-08 allocation assumes that the District will reach the ADA "cap" for this program.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$71,826,786	\$48,556,013	\$63,765,981	\$69,808,082

INTERFUND TRANSFERS BETWEEN GENERAL FUND AND VARIOUS OTHER FUNDS

Source: This revenue item results from transfers of funds to the General Fund from other District funds. The source of funding for the transfers is a combination of Federal, State, and local revenues.

Percent of Total General Fund Income: Interfund Transfers comprise 1.09% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: This item is comprised of transfers to the General Fund from the following other District funds:

- Building Fund – Measure Y: To reflect the utilization of Measure Y revenues, rather than General Fund resources, to provide the required match for the State Deferred Maintenance allocation.
- Special Reserve Fund: Funds are transferred between the General Fund and the Special Reserve Fund as required by the *California School Accounting Manual*.

Onetime/Ongoing: The Interfund transfer is a onetime revenue source.

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Underlying Assumptions: The need for Interfund transfers is determined based upon State law and the financial status of the individual Funds.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$26,165,647	\$34,744,787	\$78,257,070	\$64,468,795

INTEREST INCOME

Source: Interest income is considered a local funding source. It represents the interest earned on cash surpluses throughout the fiscal year.

Percent of Total General Fund Income: Interest revenue comprises 0.93% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: The use of these funds is controlled by the source of the cash on which the interest was earned. Interest earned on available textbook money, for example, is limited to the purchase of textbooks. Much of the interest income earned by the District is general purpose in nature.

Onetime/Ongoing: Interest income is an ongoing revenue source.

Underlying Assumptions: The amount of interest income is dependent upon the day-by-day level of cash invested and the prevailing interest rates.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$28,164,795	\$35,840,317	\$43,042,091	\$54,948,519

SCHOOL AND LIBRARY IMPROVEMENT BLOCK GRANT

Source: This is a State funding source.

Percent of Total General Fund Income: School and Library Improvement Block Grant comprises 0.92% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: School and Library Improvement Block Grant funding is provided on the basis of the prior year's enrollment.

Onetime/Ongoing: School and Library Improvement Block Grant funding is a onetime revenue source.

Underlying Assumptions: This funding source is allocated to districts based on the relative proportion of total State funding from the two component programs that each district received in 2003-04.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$9,088,048	\$52,651,584	\$54,772,390

INSTRUCTIONAL MATERIALS (IMA) BLOCK GRANT

Source: This is a State funding source. In 2002-03, in order to increase expenditure flexibility, the State folded a variety of resources provided for textbooks, library books and materials into a single block grant appropriation. The IMA Block Grant replaced the following programs:

- Grades K-12 Schiff-Bustamente Standards-Based Instructional Materials Program
- State Instructional Materials Program K-8
- State Instructional Materials Program 9-12
- Classroom Library Materials Act of 1999, K-4.

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Percent of Total General Fund Income: Instructional Materials Block Grant revenue comprises 0.77% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Allocation is based on the total State allocation in any year, divided by the statewide K-12 A.D.A. Funds are limited to the purchase of instructional materials, including textbooks, library books, and classroom materials.

Onetime/Ongoing: Instructional Materials Block Grant funding is an ongoing revenue source.

Underlying Assumptions: Funding is provided by the State at the estimated rate of \$68.89 per prior year CBEDS.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$39,629,147	\$41,711,338	\$45,602,009	\$45,649,959

PROFESSIONAL DEVELOPMENT BLOCK GRANT

Source: This is a State funding source. In 2005-06, three State-funded programs were consolidated into a single Professional Development Block Grant. These programs were:

- Instructional Time and Staff Development Reform ("Staff Development Buyback")
- Teaching as a Priority
- Intersegmental Programs (College Readiness, Comprehensive Teacher Education Institutes).

Funding is based on the number of certificated teachers employed by districts in the previous fiscal year, adjusted for growth and COLA.

Percent of Total General Fund Income: The Professional Development Block Grant comprises 0.49% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: The Professional Development Block Grant is intended to provide K-6 teachers with "opportunities to participate in professional development activities in reading/language arts/English language development." This block grant is one of the "flexible four" block grants which allow transfers in of up to 20% of the funded level, and transfers out of up to 15% to any block grant program or to any State stand-alone categorical program.

Onetime/Ongoing: The Professional Development Block Grant is an ongoing revenue source.

Underlying Assumptions: The statewide 4.53% COLA was applied to these funds. Funding to local districts is based upon their proportionate share of teachers statewide, as long as each K-6 teacher receives "opportunities to participate in professional development activities in reading/language arts/English language development."

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$26,481,493	\$28,049,197	\$29,179,090

SUPPLEMENTAL SCHOOL COUNSELING PROGRAM

Source: This is a State funding source.

Percent of Total General Fund Income: Supplemental School Counseling revenue comprises 0.39% of total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Allocations are on the basis of enrollment at sites serving grades 7-12. Counselors are required to review individual student records, meet with pupils and parents to explain student records, educational options, coursework, progress, and needs related to the California High School Exit Examination (CAHSEE), and perform other tasks related to academic counseling.

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Onetime/Ongoing: Supplemental School Counseling funding is an ongoing revenue source.

Underlying Assumptions: Supplemental School Counseling funding is provided at the rate of approximately \$80 per pupil in grades 7-12.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$19,988,838	\$23,394,332

II. GENERAL FUND, SPECIALLY FUNDED PROGRAMS (SFP)

The District's General Fund, Specially Funded Programs revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2005-06, Federal funding represented approximately 66% of total General Fund, SFP income sources, State funding approximately 29%, and local sources (including other financing sources such as certificates of participation) approximately 5%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2007-08 revenues and trend data.

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE I – Basic and Neglected

Source: ESEA – Title I funding is a federal funding source. ESEA was amended by the No Child Left Behind Act of 2001.

Percent of Total General Fund SFP Income: ESEA – Title I is the largest General Fund, SFP revenue source. It provides 52% of the total General Fund, SFP income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title I funding is provided to the District based on U.S. Census poverty data. The District then allocates these resources to schools based primarily on the number and percentage of students eligible for free and reduced price meals. Federal guidelines require that these funds be expended only for qualifying students, and prohibit using Title I revenues to supplant District funding.

Onetime/Ongoing: ESEA – Title I funding is onetime in nature, but federal statutes permit districts to carry forward a maximum of 15% of their year-end balance into the subsequent fiscal year for reallocation.

Underlying Assumptions: Title I funding is projected to decrease 4.5% in 2007-08. The District's eligibility for funding is based upon the available federal dollars and the number of District students qualifying under program criteria.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$364,933,016	\$399,314,758	\$ 371,820,205	\$386,902,299
Carryover	\$147,211,602	\$130,142,763	\$ 54,344,362	\$56,317,206
Total	\$512,144,618	\$529,457,521	\$426,164,597	\$443,219,505

ECONOMIC IMPACT AID (EIA)

Source: Economic Impact Aid is a State funding source. The District allocates its EIA resources between State Compensatory Education programs, which are similar in nature to Title I, and services for Limited English Proficient and Economically Disadvantaged students.

Percent of Total General Fund SFP Income: Economic Impact Aid is the largest General Fund, SFP State revenue source. It provides 25% of the total General Fund, SFP income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: The Economic Impact Aid funding formula was recently revised to include the number of English Learners as well as the same poverty criteria used to determine Title I entitlements. State

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guidelines generally require that these funds be restricted to qualifying students, and prohibit supplanting of District funding.

Onetime/Ongoing: Economic Impact Aid funding is ongoing in nature.

Underlying Assumptions: The FY 2006-07 State Budget Act provided an additional \$73.7 million in ongoing Economic Impact Aid resources, which are reflected in the 2007-08 estimate of \$180.4 million.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$98,524,064	\$110,536,240	\$188,417,647	\$180,408,969
Carryover	\$37,930,644	\$29,009,503	\$20,975,555	\$78,294,404
Total	\$136,454,708	\$139,545,743	\$209,393,202	\$258,703,373

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE IIA – High Quality Teachers

Source: ESEA – Title IIA funding is a federal funding source.

Percent of Total General Fund SFP Income: ESEA – Title IIA provides 7% of the total General Fund, SFP income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title IIA funding is provided to the District based on 2001-02 class size reduction and professional development funding levels, as well as poverty and census data. It is limited to teacher and principal training and recruitment programs. Although federal flexibility provisions allow up to 30% of the District's Title II funding to be transferred to other federal compensatory education programs, no transfers are anticipated in the 2007-08 budget. ESEA funds may not supplant District funding.

Onetime/Ongoing: ESEA – Title IIA funding is considered onetime in nature.

Underlying Assumptions: The FY 2007-08 budget assumes a 1% reduction in Title IIA funding, and is dependent on the amount of funding made available in the 2007-08 federal education budget.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$57,672,738	\$58,157,737	\$57,837,869	\$56,715,006
Transfer Out	(\$28,836,369)	(\$17,447,321)	-	-
Transfer In	-	-	-	-
Carryover	\$24,863,709	\$15,730,707	\$2,101,358	\$2,854,225
Total	\$53,700,078	\$56,441,123	\$59,939,227	\$59,569,231

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE III – Limited English Proficient Students

Source: ESEA – Title III funding is a federal funding source.

Percent of Total General Fund SFP Income: ESEA – Title III provides 6% of the total General Fund, Regular Program income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title III funding is provided to the District based on the number of limited English proficient students. Funds may be used for English language development instruction and professional development. Unlike Title IIA, Title III is not subject to federal flexibility provisions.

Onetime/Ongoing: ESEA – Title III funding is onetime in nature.

Underlying Assumptions: The District's Title III budget assumes no reduction in funding from 2006-07 levels. The District's revenue projection is based upon the number of qualifying students and the amount of funding made available in the 2007-08 federal education budget.

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	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$26,946,137	\$26,290,310	\$24,604,800	\$25,602,030
Carryover	\$16,213,372	\$26,331,550	\$28,417,903	\$12,146,243
Total	\$43,159,509	\$52,621,860	\$53,022,703	\$37,748,273

READING FIRST

Source: Reading First is a federal funding source.

Percent of Total General Fund SFP Income: Reading First provides 5% of the total General Fund, SFP income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Funds must be used to establish high-quality, comprehensive reading instruction in kindergarten through grade 3.

Onetime/Ongoing: Reading First funds are onetime in nature.

Underlying Assumptions: The FY 2007-08 budget assumes an 11.5% decrease in Reading First funding.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$52,680,000	\$42,920,000	\$42,920,000	\$38,000,000
Carryover	\$21,096,870	\$638,473	\$153,603	\$320,000
Total	\$73,776,870	\$43,558,473	\$43,073,603	\$38,320,000

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (ASES) & 21st CENTURY COMMUNITY LEARNING CENTER GRANTS (CCLC)

Source: The District has been operating after school programs funded by California's After School Education & Safety Act since 1999. These comprehensive programs have the objective of keeping children safe before and after school and providing them with academic enrichment, homework centers and a range of cultural, development, and recreational activities.

In addition, the federally-funded 21st Century Community Learning Centers Program has provided resources for after school services in grades K-12 since 1996. These five-year grants help students in schools serving high-poverty areas by providing services to reinforce and complement the academic program. In 2002, California voters passed Proposition 49 to increase the state's investment in after school programs. Programs previously funded with 21st CCLC monies are now funded by the After School Education and Safety Act effective January 2007.

Percent of Total General Fund SFP Income: ASES and CCLC comprise approximately 4.5% of the total General Fund, Specially Funded Programs budget.

Allocation Basis/Limitations on Use: CCLC funds are restricted to schools that meet eligibility requirements for Title I Schoolwide programs. Core funding for elementary and middle schools is based on the expected number of students to be served at \$7.50 per day per student for after-school programs. Before-school funding is reimbursed up to \$5.00 per student per day. Up to \$250,000 per site per year is available to establish after-school programs for high schools, for up to 5 years.

Onetime/Ongoing: Funding is available on a competitive basis, with successful applicants receiving five one-year grants. It is important to note that, after the second year, the CDE may reduce funding of programs in which actual participation is significantly below projected attendance levels.

Underlying Assumptions: The District estimates that between 150 and 220 schools will be awarded ASES funding, and that the District match may include use of District facilities.

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	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$21,895,915	\$15,400,762	\$53,819,945	\$123,189,432
Carryover	\$5,227,316	\$6,212,495	\$6,071,488	\$44,980,800
Total	\$27,123,231	\$21,613,257	\$59,891,433	\$168,170,232

III. OTHER FUNDS

The District's other Funds revenue budgets are comprised of a variety of federal, state, and local resources. Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues.

OPERATING FUNDS**ADULT EDUCATION FUND – Revenue Limit**

Source: Revenue Limit in the Adult Education Fund is a State funding source.

Percent of Total Adult Education Fund Income: Revenue Limit funds provide 99% of total Adult Education Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Adult Education Fund Revenue Limit funds are provided to the District based on A.D.A. earned in the Adult Education Program. By State law, Adult Education Fund revenues cannot be utilized to support any other Fund of the District, nor can the General Fund support the Adult Education Fund. The net amount budgeted for Adult Education Fund Revenue Limit revenue reflects a \$10.6 million subsidy to the General Fund (ROC/P) charged to the Adult Education Fund, as authorized by Education Code §52501.5(b).

Onetime/Ongoing: Adult Education Fund Revenue Limit funds are ongoing in nature.

Underlying Assumptions: Adult Education Fund Revenue Limit funds received the statutory 4.53% State COLA. The 2007-08 allocation assumes that the District will achieve the ADA “cap” for this program.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$143,363,737	\$155,296,330	\$168,611,472	\$192,015,052

CAFETERIA FUND – Federal Special Assistance Program

Source: Cafeteria Fund – Federal Special Assistance Program is a federal funding source.

Percent of Total Cafeteria Fund Income: Federal Special Assistance Program funds provide 77.5% of total Cafeteria Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Cafeteria Fund Federal Special Assistance Program funds are provided to the District based on free, reduced price, and full price meals claimed under the National School Lunch and School Breakfast Programs. Funds shall be used only for the operation and improvement of the District's child nutrition programs.

Onetime/Ongoing: Federal Special Assistance Program funds are ongoing in nature.

Underlying Assumptions: Federal Special Assistance Program funds are based on an anticipated decline in overall participation in the National School Lunch and School Breakfast Programs due to a decline in the District's enrollment. The federal reimbursement rates reflect a 2.91% increase in the CPI.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$202,933,006	\$196,854,248	\$202,529,425	\$210,038,941

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CAFETERIA FUND – Food Service Sales

Source: Cafeteria Fund – Food Service Sales are considered a local funding source.

Percent of Total Cafeteria Fund Income: Food Service Sales provide 7.9% of total Cafeteria Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Food Service Sales are retained within the Cafeteria Fund for the purpose of child nutrition in District schools.

Onetime/Ongoing: Food Service Sales funds are ongoing in nature.

Underlying Assumptions: Food Service Sales funds reflect an increase in sales from students in the reduced and full price eligibility categories.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$20,391,184	\$20,134,259	\$21,760,009	\$21,415,608

CAFETERIA FUND – State Child Nutrition Program

Source: Cafeteria Fund – State Child Nutrition Program is a State funding source.

Percent of Total Cafeteria Fund Income: State Child Nutrition Program funds provide 6.0% of total Cafeteria Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided to the District based on free, reduced price, and full price meals claimed under the Child and Adult Care Food Program. Funds are to be used only for administrative and operational costs associated with the program.

Onetime/Ongoing: Cafeteria Fund State Child Nutrition Program funds are ongoing in nature.

Underlying Assumptions: Cafeteria Fund State Child Nutrition Program funds reflect an additional ten cents reimbursement for every breakfast claimed under the California Fresh Start Pilot Program.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$13,658,423	\$14,461,611	\$17,060,116	\$16,241,045

CHILD DEVELOPMENT FUND – Early Education Centers Apportionments

Source: Early Education Center Apportionments are a State funding source.

Percent of Total Child Development Fund Income: Early Education Center Apportionments provide 80.2% of total Child Development Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Apportionments are provided to the District based on Child Days of Enrollment (CDE).

Onetime/Ongoing: Early Education Center Apportionments are ongoing in nature.

Underlying Assumptions: The State Budget provided a 4.53% COLA for Early Education Center Apportionments. Child Days of Attendance for purposes of this apportionment are expected to total 2,535,569 in 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$58,299,388	\$69,333,649	\$78,766,086	\$85,651,234

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CHILD DEVELOPMENT FUND – Federal Block Grant

Source: Early Education Center Federal Block Grant funds are a federal funding source.

Percent of Total Child Development Fund Income: Federal Block Grant funds provide 14.2% of total Child Development Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Federal Block Grant funds are provided to the District based on Child Days of Enrollment.

Onetime/Ongoing: Children's Center Federal Block Grant funds are ongoing in nature.

Underlying Assumptions: The State Budget provided a 4.53% COLA for Early Education Center federal apportionments. Child Days of Attendance for purposes of this apportionment are expected to total 504,352 in 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$21,284,484	\$15,149,903	\$15,150,726	\$15,150,726

DEFERRED MAINTENANCE FUND – State Deferred Maintenance Allowance

Source: Deferred Maintenance Fund – State Deferred Maintenance Allowance is a State funding source.

Percent of Total Deferred Maintenance Fund Income: State Deferred Maintenance Allowance provides 47.1 % of total Deferred Maintenance Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: State Deferred Maintenance Allowance is retained within the Deferred Maintenance Fund for the purpose of funding major maintenance projects in District schools.

Onetime/Ongoing: State Deferred Maintenance Allowance funds are ongoing in nature.

Underlying Assumptions: State Deferred Maintenance Allowance funds are allocated in the State Budget subject to a dollar-for-dollar District matching effort.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$30,104,385	\$30,660,394	\$30,660,394	\$30,209,398

DEFERRED MAINTENANCE FUND – Other Financing Sources – Interfund Transfers

Source: Deferred Maintenance Fund – Other Financing Sources – Interfund Transfers are considered a local funding source.

Percent of Total Deferred Maintenance Fund Income: Interfund Transfers provide 48.2% of total Deferred Maintenance Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the District matching portion of the Deferred Maintenance Fund. Their use is limited to funding major maintenance projects in District schools.

Onetime/Ongoing: Interfund Transfers are ongoing in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of a 100% match to State deferred maintenance allowances. Amounts not utilized during the fiscal year are retained in the County Treasury, and may be used in subsequent years to reduce the District's General Fund matching requirement.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$23,300,000	\$30,000,000	\$30,660,394	\$30,909,398

CAPITAL PROJECTS FUNDS

BUILDING FUND – MEASURE K – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure K Income: Proceeds from Sales of Bonds provide 16.3% of total Building Fund – Measure K income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure K may be used only for construction projects to be funded from Measure K funds, and for administration of Measure K construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure K.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$500,000,000	\$150,000,000

BUILDING FUND – MEASURE R – Advances Against Bond Proceeds

Source: Advances Against Bond Proceeds are considered an Other Financing Source.

Percent of Total Building Fund – Measure R Income: Advances Against Bond Proceeds provide 83.0% of total Building Fund – Measure R income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure R funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated cost of long-term contracts which may be encumbered against Measure R funds during the new fiscal year.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$228,782,186	\$0	\$899,331,804	\$765,732,559

BUILDING FUND – MEASURE R – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure R Income: Proceeds from Sales of Bonds provide 21.5% of total Building Fund – Measure R income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure R may be used only for construction projects to be funded from Measure R funds, and for administration of Measure R construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

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Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure R.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$228,782,186	\$904,721,029	\$400,000,000	\$2,003,400,000

BUILDING FUND – MEASURE Y – Advances Against Bond Proceeds

Source: Advances Against Bond Proceeds are considered an Other Financing Source.

Percent of Total Building Fund – Measure Y Income: Advances Against Bond Proceeds provide 77.8% of total Building Fund – Measure Y income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure Y funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated amount which may be needed for long-term contracts which may result in encumbrances against Measure Y funds during the coming fiscal year.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$228,330,000	\$1,087,438,452

CAPITAL FACILITIES ACCOUNT FUND – Developer Fees

Source: Developer Fees are a local revenue source.

Percent of Total Capital Facilities Account Fund income: Developer Fees provide 95.2% of total Capital Facilities Account Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Developer Fees are limited to expenditure for the District's construction program.

Onetime/Ongoing: Developer fee funds are ongoing in nature.

Underlying Assumptions: The amount budgeted for Developer Fees reflects the estimated amount of available cash that will be available during the fiscal year for investment, and the prevailing interest rates that will be applied to the available cash invested.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$77,480,432	\$85,122,482	\$60,000,000	\$84,000,000

COUNTY SCHOOL FACILITIES FUND – PROPOSITION 47 – School Facilities Apportionments

Source: Proceeds from School Facilities Apportionments are considered a State revenue source.

Percent of Total County School Facilities Fund – Proposition 47 income: School Facilities Apportionments provide 98.8% of total County School Facilities Fund – Proposition 47 income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: School Facilities Apportionments for the County School Facilities Fund – Proposition 47 are limited to expenditure for new school facility construction, modernization projects, and facility hardship grants specifically funded through voter-approved Proposition 47.

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Onetime/Ongoing: School Facilities Apportionments are onetime in nature.

Underlying Assumptions: The amount budgeted for School Facilities Apportionments reflect the estimated amount that will be required during the budget year for the cost of projects funded through Proposition 47.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$62,435,194	\$2,120,020	\$315,000,000	\$700,000,000

COUNTY SCHOOL FACILITIES FUND – PROPOSITION 55 – School Facilities Apportionments

Source: Proceeds from School Facilities Apportionments are considered a State revenue source.

Percent of Total County School Facilities Fund – Proposition 55 income: School Facilities Apportionments provide 98.8% of total County School Facilities Fund – Proposition 55 income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: School Facilities Apportionments for the County School Facilities Fund – Proposition 55 are limited to expenditure for new school facility construction, modernization projects, and facility hardship grants specifically funded through voter-approved Proposition 55.

Onetime/Ongoing: School Facilities Apportionments are onetime in nature.

Underlying Assumptions: The amount budgeted for School Facilities Apportionments reflect the estimated amount that will be required during the budget year for the cost of projects funded through Proposition 55.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$37,360,435	\$360,214,178	\$735,000,000	\$810,000,000

SPECIAL RESERVE FUND – Certificates of Participation (COPs) Proceeds

Source: COPs Proceeds are considered a State funding source.

Percent of Total Special Reserve Fund Income: COPs Proceeds provide 58.9% of total Special Reserve Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: COPs proceeds reflect revenue from sales of bonds for the purpose of funding specific capital projects. Use of COPs proceeds is limited to the projects for which the bonds have been issued.

Onetime/Ongoing: COPs Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for COPs Proceeds reflects the estimated level of COPs bond sales for the budget year, based on information received from Accounting and Disbursements Division.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$113,200,000	\$103,950,000

SPECIAL RESERVE FUND – Williams Facilities

Source: Special Reserve Fund – Williams Facilities are considered a State funding source.

Percent of Total Special Reserve Fund Income: Special Reserve Fund – Williams Facilities funds provide 14.2% of total Special Reserve Fund income in the Adopted 2007-08 Final Budget.

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Allocation Basis/Limitations on Use: Special Reserve Fund – *Williams* Facilities funds are provided for reimbursement of emergency repairs at decile 1-3 schools. They are not to supplant existing maintenance funds. Eligible “emergency facilities needs” are defined as conditions that pose a threat to the health and safety of pupils or staff while at school. Examples of eligible projects are: gas leaks; nonfunctioning heating, ventilation, fire sprinkler, or air conditioning systems; electrical power failure; major sewer line stoppage; etc.

Onetime/Ongoing: Special Reserve Fund – *Williams* Facilities funds are onetime in nature.

Underlying Assumptions: Beginning in 2005-06, the annual Budget Act began transferring a minimum of \$100 million annually to a statewide account for *Williams* repairs. The Legislature may also transfer onetime Proposition 98 funds. Funds will continue to be transferred until \$800 million has been allocated for this purpose. The 2007-08 budget allocation reflects the District’s estimated usage of these resources.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$15,067,690	\$25,000,000

DEBT SERVICE FUNDS**BOND INTEREST AND REDEMPTION FUND – District Taxes**

Source: District Taxes are considered a local revenue source, provided through ad valorem taxes levied on all property subject to tax by the District.

Percent of Total Bond Interest and Redemption Fund: District Taxes provide 97% of total Bond Interest and Redemption Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: District Tax Revenues to the Bond Interest and Redemption Fund are utilized to pay principal and interest on Proposition BB, Measure K, and Measure R bond issues.

Onetime/Ongoing: District Tax Revenues for purposes of the Bond Interest and Redemption Fund are primarily onetime in nature.

Underlying Assumptions: The amount budgeted for Bond Interest and Redemption Fund taxes reflects the estimated amount of tax revenues that will be generated on behalf of the Fund during the budget year.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$311,232,367	\$317,353,164	\$411,480,431	\$ 536,536,956

CAPITAL SERVICES FUND – Interfund Transfers

Source: Capital Services Fund – Interfund Transfers are considered an Other Financing Source.

Percent of Total Capital Services Fund Income: Interfund Transfers provide 97.9% of total Capital Services Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the amount transferred from other Funds of the District to cover principal and interest on certificates of participation (COPs) and capital lease agreements. .

Onetime/Ongoing: Interfund Transfers for purposes of the Capital Services Fund are onetime in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of the estimated amount required for scheduled repayment of principal and interest.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$400,866,176	\$210,067,942	\$33,377,403	\$38,819,249

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INTERNAL SERVICE FUNDS**HEALTH AND WELFARE BENEFITS FUND – Self-Insurance Contributions/Premiums**

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Health and Welfare Benefits Fund income: Self-Insurance Fund Contributions/Premiums provide 98.3% of total Health and Welfare Benefits Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for medical and dental claims, vision services, optional life insurance, insurance coverage, administrative costs, and related expenditures to the District's Health and Welfare Self-Insurance Program. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$658,588,334	\$711,842,535	\$773,403,528	\$ 830,967,288

LIABILITY SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Liability Self-Insurance Fund income: Self-Insurance Fund Contributions/Premiums provide 95.9% of total Liability Self-Insurance Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for liability claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$16,439,146	\$12,151,071	\$16,300,000	\$16,300,000

WORKERS' COMPENSATION SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Workers' Compensation Self-Insurance Fund income: Self-Insurance Fund Contributions/Premiums provide 76.6% of total Workers' Compensation Self-Insurance Fund income in the Adopted 2007-08 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for workers' compensation claims, excess insurance coverage, administrative costs, and

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related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$172,194,199	\$188,302,944	\$151,984,863	\$81,657,965

APPENDIX H

SCHOOL STAFF AND RESOURCES

Introduction

The School Staff and Resources section indicates the staff and non-staff allocations made to schools based on Board-approved allocation rates or “norms.” Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, special education schools, adult schools, regional occupational centers (ROC), and skills centers.

Personnel resources provided on a “norm” basis are such positions as teachers, principals and assistant principals, librarians, instructional aides, and clerical and other office personnel. Staffing allocations are also provided for such non-classroom support personnel as guidance, welfare, and attendance personnel, physical and mental health personnel, and maintenance and operations staff.

A separate listing is provided indicating materiel and supplies allocation rates, which cover such needs as basic instructional materiel, textbooks, custodial, gardening, and operational supplies, and school-community advisory committee expenses.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff

Regular Elementary Schools

Staffing of elementary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. For certain positions, enrollment is weighted or adjusted to reflect extraordinary need. In addition to norm tables, other District policies allocate off-norm positions to schools with identified special needs.

ELEMENTARY NORMS – 2007-08**CERTIFICATED** - Based on District Norm Charts

- 1 teacher per 20 students in Kindergarten
- 1 teacher per 20 students in grades 1-3
- 1 teacher per 37 students in grades 4-6*

For special education classes, see Special Education norms.

- 1 principal per school
- 1 assistant principal for schools with 950 to 1,649 students
- 2 assistant principals for schools with 1,650 to 2,199 students
- 3 assistant principals for schools with 2,200 or more students

CLASSIFIED

- 1 school administrative assistant per school, plus:
- 1 clerk for schools with enrollments up to 999
- 1.5 clerks for schools with enrollments of 1,000 to 1,199
- 2 clerks for schools with enrollments of 1,200 to 1,350
- 3 clerks for schools with enrollments of 1,351 to 1,850
- 4 clerks for schools with enrollments of 1,851 to 2,350
- 5 clerks for schools with enrollments of 2,351 and above

* - Designated schools involved in the court-ordered integration program received additional positions to provide an overall ratio of one teacher for every 28.5 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 34.0 in grades 4-6 for Desegregated/Receiver schools.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Regular Secondary Schools

Staffing of secondary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level, teacher norm tables are modified to provide only five teaching periods. For certain positions, enrollments are weighted to reflect extraordinary needs. For example, for clerical positions enrollment is weighted to reflect transiency. In addition, other District policies allocate off-norm positions to schools with identified special needs.

SECONDARY NORMS – 2007-08**CERTIFICATED** – Based on District Norm Charts

- 1 teacher per 38.5 students in middle schools*
- 1 teacher per 40.5 students in senior high schools**
- 1 principal per school
- 1 assistant principal, secondary counseling services per school with enrollment of 550 to 949
- 1 assistant principal per school with enrollment of 950 to 1,299
- 1 assistant principal per school with enrollment of 1,300 to 1,599
- 1 assistant principal, secondary student services per school with enrollment of 1,600 to 3,499
- 1 assistant principal per school with enrollment of at least 3,500 for single track schools or 2,500 for year round schools in senior high schools
- 1 assistant principal per school with enrollment of 3,500 in middle schools
- 1 librarian per school

CLASSIFIED

- 1 school administrative assistant per school, plus:
- 4 clerical positions for middle schools with enrollments of 1,400 or less plus 1 additional for each additional 400 students over 1,400
- 6 clerical positions for senior high schools with enrollments of less than 1,900, plus 1 additional position for each additional 300 students up to 3,100, and plus 1 additional position for each additional 400 students over 3,100
- 1 financial manager per middle school
- 1 senior financial manager per senior high school

* - Designated middle schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 31.33 students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 36.83 students in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 2002-03 school year, Economic Impact Aid funds have been used to lower class size in 6th, 7th, and 8th graders in the Developing Readers and Writers Courses to one teacher for every 25 students.

- ** Designated senior high schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for 32.0 9th and 10th grade students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 37.5 9th and 10th grade students in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 1998-1999 fiscal year, Morgan-Hart Class Size Reduction funds have been used to lower class size in 9th grade English and/or ESL 3/4 classes to one teacher for every 20 students.*

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Magnet Schools

Several Magnet Schools have been established which provide services for both elementary and secondary students. Basic teacher allocations are determined by the magnet and alternative school norm tables for total enrollment. Other staff is based on District policy.

MAGNET NORMS – 2007-08

Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students:

- 1 teacher per 20.0 students in grades K-3
- 1 teacher per 28.5 students in grades 4-5
- 1 teacher per 30.0 students in grades 6-8
- 1 teacher per 32.0 students in grades 9-12

All other magnet schools and centers:

- 1 teacher per 20.0 students in grades K-3
- 1 teacher per 31.5 students in grades 4-5
- 1 teacher per 33.83 students in grades 6-8
- 1 teacher per 34.5 students in grades 9-12

Options Schools

A number of schools have been established to serve the needs of students for whom placement in the regular school environment is not in the best interest of the students. Because these students require an individualized program to meet their unique academic and behavior needs, a lower pupil/teacher norm is provided.

CONTINUATION NORMS – 2007-08

- 3 teachers per continuation school*
- 1 principal per continuation school
- 1 school office manager/clerk per continuation school*

OPPORTUNITY AND COMMUNITY DAY SCHOOLS NORMS – 2007-08

- 1 teacher per 17 students in opportunity and community day schools
 - 1 principal per opportunity and stand alone community day school
 - 1 assistant principal, secondary counseling services per opportunity school
 - 1 school administrative assistant per stand alone community day school
 - 2 principals (for 52 community day school sites)
 - 2 school administrative assistant (for 52 community day school sites)
 - 1 clerk (for 52 community day school sites)
- (No norm exists for clerks at opportunity schools)

* - Except Cal Burke, Central, Douglas, Earhart, Ellington, Grey, Highland Park, Independence, Jefferson New, Leonis, Lewis, Metropolitan, Monterey, Odyssey, Phoenix, Rogers, San Antonio, Truth, Whitman, and John R. Wooden Continuation High School are schools with 4 or more teachers.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Special Education Programs & Special Education Schools

Special Day Programs serve pupils whose nature or severity of disability precludes participation in a general education program for a majority of the school day.

Resource Specialist Programs provide instructional service for individuals with exceptional needs in general education schools. Resource specialist students are assigned to their general education classroom for a majority of the school day and receive services from the resource specialist teacher either directly in a collaborative basis with the general education classroom teacher or a Learning Center Model.

Designated Instruction and Services are provided to special education students and students who are assigned to general education classroom teachers for a majority of the school day, but require assistance in a particular area, such as language, speech, audiology, mobility, adaptive physical education, vision, etc.

SPECIAL EDUCATION NORMS – 2007-08

Special Day Programs - Class size varies depending on type of program. Special day programs have one baseline trainee/assistant except for Autism (AUT) and Emotionally Disturbed (ED) which have 2 baseline trainees/assistants. Special Education Schools have specific student/assistant ratio based on students' eligibilities.

Designated Instruction and Services – Student/teacher ratios vary by type of service, except for language, speech, and hearing which may not exceed a caseload of 55 students. There are no trainees/assistants for this program.

Special Education Schools

- 1 principal per school
- 1 asst. principal at large enrollment schools
- A. Elementary Schools
 - 1 school administrative assistant, E Basis
 - 2 office technicians, B Basis
- B. Secondary or K-12 Schools
 - 1 school administrative assistant, E Basis
 - 1 senior office technician, B Basis
 - 1 office technician, B Basis

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Community Adult Schools

Community Adult Schools (CAS) are staffed based on established staffing guidelines for administrative and classified personnel. Administrative and classified personnel are allocated based on the prior 18 months of cumulative A.D.A. ending on the latest sixth school month. Subsequent realignment of staffing resources occurs every three years.

Teacher positions are allocated at each school site from the teacher hour allocation. Because of wide variances in the programs offered at each site, teacher hours are allocated based on prior year A.D.A, average school-wide class size index, as well as other subjective criteria. In addition, other District programs allocate additional positions to schools with identified special community needs.

COMMUNITY ADULT SCHOOL NORMS – 2007-08**CERTIFICATED**

- 1 principal
- 1 assistant principal, operations
- 1 assistant principal, adult counseling services
- 1 3rd assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250
- 1* additional 4th assistant principal (operations or adult counseling services) or cost equivalent classified position(s) if total A.D.A. exceeds 4,500 and at least 3 sites have an A.D.A. of 375 or more at each site

CLASSIFIED

- 1 school administrative assistant
- 1 financial manager
- 1 school office computer coordinator
- 2 office technicians if A.D.A. is 1,200 or less,
- 1* additional office technician for every 675 A.D.A. in excess of the first 1,200 A.D.A.

*Subject to availability of funds.

APPENDIX H

SCHOOL STAFF AND RESOURCES**School Staff** *(Continued)***Regional Occupational Centers (ROC)/Skills Centers (SC)**

Regional Occupational Centers (ROC)/Skills Centers (SC) are staffed based on established staffing guidelines for administrative and classified personnel. Administrative and classified personnel are allocated based on the prior 18 months of cumulative A.D.A. ending on the latest sixth school month. Subsequent realignment of staffing resources occurs every three years.

Teacher positions are allocated at each school site from the teacher hour allocation. Because of wide variances in the programs offered at each site, teacher hours are allocated based on prior year A.D.A., average school-wide class size index, as well as other subjective criteria. In addition, other District programs allocate additional positions to schools with identified special community needs.

ROC/SKILLS CENTERS NORMS – 2007-08**CERTIFICATED**

- 1 principal
- 1 assistant principal, operations
- 1 assistant principal, adult counseling services
- 1 3rd assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250.
- 1* additional 4th assistant principal (operations or adult counseling services) or cost equivalent classified positions if total A.D.A. exceeds 4,500 and at least 3 sites have an A.D.A. of 375 or more at each site.

CLASSIFIED

- 1 school administrative assistant
- 1 occupational center financial manager (ROC) or financial manager (SC)
- 1 school office computer coordinator
- 1 toolkeeper for every two laboratories utilizing a tool room
- 6 office technicians with A.D.A. of 2,400 or less for ROC
- 2 office technicians with A.D.A. of 1,200 or less for SC
- 1* additional office technician for every 675 A.D.A. in excess of the first 2,400 A.D.A. for ROC or additional office technician for every 675 A.D. A. in excess of the first 1,200 A.D.A. for SC

*Subject to availability of funds.

Regional Occupational Program

The Regional Occupational Program is staffed based on the same staffing guidelines as Community Adult Schools, Regional Occupational Centers, and Skills Centers. Additional staff may be allocated based on the needs of the secondary schools that the program serves.

Alternative Education & Work Centers

Alternative Education and Work Centers (AEWC) which are associated with Community Adult Schools, Regional Occupational Centers, or Skills Centers are located at 26 sites. AEWC provides students who left the comprehensive high schools, with additional educational opportunities leading to a high school diploma or equivalency, apprenticeship, and other career and technical education training programs. An AEWC site is under the principal of a Community Adult School, Regional Occupational Center, or Skills Center. A typical AEWC site has the following staff: 1 outreach consultant, 2-4 teachers, 4-7 teacher assistants, 1 clerical staff, and 1 school safety officer.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Support Personnel

SUPPORT ALLOCATIONS – 2007-08

Custodial personnel are allocated to schools based on a complex formula involving enrollment, building area, grounds, service to teachers, etc.

District-funded nurses are allocated as follows:

Elementary Schools – 1 day per week
Middle Schools – 2 days per week
Senior High Schools – 3 days per week

School Psychologists and related personnel are allocated to schools based primarily on student population size, type of school, and need for those services in the school population.

School-based Pupil Services and Attendance Counselors are purchased directly by schools based on both the need for child welfare and attendance services in the school population and the schools' ability to fund the positions from categorical funds.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Resources

Materiel and Supplies Allocation Rates

In addition to the position resources detailed on the preceding pages, instructional materiel, school advisory committee expense funds, and various operational supplies are allocated to schools according to fixed formulas.

INSTRUCTIONAL MATERIEL

<u>Program</u>	<u>2006-07 Rate</u>	<u>2007-08 Rate</u>
Regular - K-6	\$ 24.00 per Enrl.	\$ 25.00 per Enrl.
7-8	29.00 per Enrl.	30.00 per Enrl.
9-12	33.00 per Enrl.	34.00 per Enrl.
Instructional Materials Block Grant	*	*
Community Adult School	23.00 per ADA	23.00 per ADA
Options Programs	1,159.00 per Teacher	1,159.00 per Teacher
Integration - Year-Round School – Continuing	1.87 per Enrl.	1.87 per Enrl.
Year-Round School – New	9.33 per Enrl.	9.33 per Enrl.
Regional Occupational Centers and Skills Centers	32.00 per ADA	32.00 per ADA
Regional Occupational Program	32.00 per ADA	32.00 per ADA
Special Education – Special Day Classes –		
Special Education Schools –		
New	2,487.00 per Class	2,487.00 per Class
Continuing	995.00 per Class	1,035.00 per Class
Regular Schools –		
New	27.00 per Enrl.	28.00 per Enrl.
Continuing	27.00 per Enrl.	28.00 per Enrl.

* - *Allocations are determined based on schools' need.*

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Resources *(Continued)*

Material and Supplies Allocation Rates

OPERATIONAL SUPPLIES

<u>Type</u>	<u>2006-07 Rate</u>	<u>2007-08 Rate</u>
Custodial, Gardening, and Other Operational Supplies –		
Community Adult Schools	\$ 107.10 per custodial hour (separate site) +3.65 per enrolled student (all sites)	\$ 107.10 per custodial hour (separate site) +3.65 per enrolled student (all sites)
Continuation Schools	\$ 32.65 per custodial hour +7.20 per enrolled student	\$ 32.65 per custodial hour +7.49 per enrolled student
Opportunity Schools	\$ 75.50 per custodial hour +5.90 per enrolled student	\$ 75.50 per custodial hour +6.14 per enrolled student
Regular Schools	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 132.60 per custodial hour +3.80 per enrolled student
ROCs and Skills Centers	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 132.60 per custodial hour +3.65 per enrolled student
ROP	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 132.60 per custodial hour +3.65 per enrolled student
Special Education	\$ 53.95 per custodial hour +8.70 per enrolled student	\$ 53.95 per custodial hour +9.05 per enrolled student
Administrative Sites	\$ 204.00 per custodial hour	\$ 204.00 per custodial hour

OTHER

<u>Type</u>	<u>2006-07 Rate</u>	<u>2007-08 Rate</u>
School Community Advisory Council Expenses –		
Community Adult Schools	\$ 100.00 per School	\$ 100.00 per School
ROCs and Skills Centers	\$ 225.00 per School	\$ 225.00 per School
ROP	\$ 225.00 per School	\$ 225.00 per School
All Other Schools (Excluding Magnet Centers)	\$ 36.00 per School	\$ 36.00 per School

APPENDIX I

THE DISTRICT'S STUDENTS

Introduction

This section provides information and data related to the numbers of students served in the District's schools. The following information is provided in this section:

Appendix I- Enrollment and Enrollment Projections. The Los Angeles Unified School District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant factors, to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier.

In an attempt to convey the impact of fiscally independent charter schools on district enrollment, the enrollment projections differentiate students in fiscally independent charter and non-charter locations. The fiscally independent charter school data include both schools that have converted from non-charter to fiscally independent charter school status ("conversion charters") and schools that have begun their existence as fiscally independent charter schools ("start-up charters").

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Including Independent Charters

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504

Graded Enrollment

Kindergarten	57,641	57,228	55,351	55,234	54,462	52,452	51,624	51,729	51,692
Grade 1	63,721	62,924	61,248	58,610	56,872	55,267	53,482	52,389	52,852
Grade 2	68,797	65,226	62,115	59,632	56,097	54,222	52,946	51,417	50,366
Grade 3	62,221	64,609	62,210	59,254	56,530	53,348	51,537	50,351	48,896
Grade 4	57,007	61,469	62,551	60,288	56,568	53,618	50,893	49,166	48,622
Grade 5	60,056	56,197	59,688	60,604	57,531	54,205	51,403	48,790	47,574
Grade 6	56,329	57,083	52,972	56,117	56,262	53,089	50,277	47,678	45,711
Grade 7	51,729	55,404	55,794	51,906	53,815	53,702	50,977	48,277	46,289
Grade 8	49,947	50,856	54,370	54,524	50,262	51,837	51,946	49,310	47,054
Grade 9	62,893	67,744	67,397	70,477	71,056	67,816	68,692	68,753	65,141
Grade 10	47,043	47,539	50,374	50,266	52,045	52,480	50,167	51,310	51,700
Grade 11	34,662	36,912	37,299	39,514	40,303	42,399	42,415	40,644	41,570
Grade 12	27,097	26,302	27,452	28,596	29,090	29,058	31,338	31,130	30,397
Total graded enrollment	699,143	709,493	708,821	705,022	690,893	673,493	657,697	640,944	627,864

K-5 enrollment	369,443	367,653	363,163	353,622	338,060	323,112	311,885	303,842	300,002
6-8 enrollment	158,005	163,343	163,136	162,547	160,339	158,628	153,200	145,265	139,054
9-12 enrollment	171,695	178,497	182,522	188,853	192,494	191,753	192,612	191,837	188,808
Total graded enrollment	699,143	709,493	708,821	705,022	690,893	673,493	657,697	640,944	627,864

Ungraded enrollment

Special day classes in regular schools	28,104	28,670	29,064	28,582	27,486	26,713	26,126	25,461	24,942
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,592	3,501	3,430
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,458	4,344	4,255
Nonpublic schools	21	27	30	24	10	24	23	22	22
Total ungraded enrollment	37,532	37,338	37,789	37,068	36,336	34,968	34,200	33,329	32,649

Total graded and ungraded enrollment	736,675	746,831	746,610	742,090	727,229	708,461	691,897	674,273	660,513
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SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Independent Charters Only

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504

Graded Enrollment

Kindergarten	854	1,307	1,717	2,059	2,357	2,556	2,851	3,146	3,441
Grade 1	901	1,196	1,610	1,836	2,125	2,382	2,677	2,972	3,267
Grade 2	854	1,130	1,471	1,640	1,952	2,272	2,497	2,722	2,947
Grade 3	760	1,062	1,440	1,580	1,890	2,101	2,396	2,691	2,986
Grade 4	773	1,039	1,373	1,548	1,803	2,000	2,295	2,590	2,885
Grade 5	766	997	1,482	1,755	1,844	2,164	2,359	2,554	2,749
Grade 6	680	897	1,029	1,760	2,270	2,774	3,189	3,604	4,019
Grade 7	328	832	1,001	1,197	1,781	2,234	2,649	3,064	3,479
Grade 8	120	399	823	1,054	1,180	1,697	2,112	2,527	2,942
Grade 9	0	171	2,815	3,987	4,771	5,709	6,700	7,400	8,100
Grade 10	0	0	1,845	2,377	3,436	4,034	5,100	6,000	6,900
Grade 11	0	0	1,404	1,706	2,073	2,979	3,879	4,779	5,679
Grade 12	0	0	1,166	1,125	1,387	1,800	2,200	2,600	3,000
Total graded enrollment	6,036	9,030	19,176	23,624	28,869	34,702	40,904	46,649	52,394

K-5 enrollment	4,908	6,731	9,093	10,418	11,971	13,475	15,075	16,675	18,275
6-8 enrollment	1,128	2,128	2,853	4,011	5,231	6,705	7,950	9,195	10,440
9-12 enrollment	0	171	7,230	9,195	11,667	14,522	17,879	20,779	23,679
Total graded enrollment	6,036	9,030	19,176	23,624	28,869	34,702	40,904	46,649	52,394

Ungraded enrollment

Special day classes in regular schools	18	62	301	228	268	259	271	283	295
Special day classes in special ed schools									
Continuation and opportunity schools									
Nonpublic schools									
Total ungraded enrollment	18	62	301	228	268	259	271	283	295

Total graded and ungraded enrollment	6,054	9,092	19,477	23,852	29,137	34,961	41,175	46,932	52,689
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SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Excluding Independent Charters

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504

Graded Enrollment

Kindergarten	56,787	55,921	53,634	53,175	52,105	49,896	48,773	48,583	48,251
Grade 1	62,820	61,728	59,638	56,774	54,747	52,885	50,805	49,417	49,585
Grade 2	67,943	64,096	60,644	57,992	54,145	51,950	50,449	48,695	47,419
Grade 3	61,461	63,547	60,770	57,674	54,640	51,247	49,141	47,660	45,910
Grade 4	56,234	60,430	61,178	58,740	54,765	51,618	48,598	46,576	45,737
Grade 5	59,290	55,200	58,206	58,849	55,687	52,041	49,044	46,236	44,825
Grade 6	55,649	56,186	51,943	54,357	53,992	50,315	47,088	44,074	41,692
Grade 7	51,401	54,572	54,793	50,709	52,034	51,468	48,328	45,213	42,810
Grade 8	49,827	50,457	53,547	53,470	49,082	50,140	49,834	46,783	44,112
Grade 9	62,893	67,573	64,582	66,490	66,285	62,107	61,992	61,353	57,041
Grade 10	47,043	47,539	48,529	47,889	48,609	48,446	45,067	45,310	44,800
Grade 11	34,662	36,912	35,895	37,808	38,230	39,420	38,536	35,865	35,891
Grade 12	27,097	26,302	26,286	27,471	27,703	27,258	29,138	28,530	27,397
Total graded enrollment	693,107	700,463	689,645	681,398	662,024	638,791	616,793	594,295	575,470
K-5 enrollment	364,535	360,922	354,070	343,204	326,089	309,637	296,810	287,167	281,727
6-8 enrollment	156,877	161,215	160,283	158,536	155,108	151,923	145,250	136,070	128,614
9-12 enrollment	171,695	178,326	175,292	179,658	180,827	177,231	174,733	171,058	165,129
Total graded enrollment	693,107	700,463	689,645	681,398	662,024	638,791	616,793	594,295	575,470

Ungraded enrollment

Special day classes in regular schools	28,086	28,608	28,763	28,354	27,218	26,454	25,855	25,178	24,647
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,592	3,501	3,430
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,458	4,344	4,255
Nonpublic schools	21	27	30	24	10	24	23	22	22
Total ungraded enrollment	37,514	37,276	37,488	36,840	36,068	34,709	33,929	33,046	32,354
Total graded and ungraded enrollment	730,621	737,739	727,133	718,238	698,092	673,500	650,722	627,341	607,824

LAUSD BUDGET AND FINANCE POLICY

Purpose of the Budget and Finance Policy

The California School Accounting Manual, the State's financial guide for school districts, defines a budget as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose". It is through the budget that the Board and Superintendent set priorities and allocate resources.

With regard to the budget process, California school districts, including LAUSD, are bound by legal requirements, administrative regulations, and oversight processes. These include:

Legal Requirements for Budget

- Budgets must show a plan for all proposed expenditures of the school district and of all estimated revenues for the fiscal year (Education Code 42122).
- School districts must choose either a single or dual budget adoption schedule. Single-adoption districts must approve a "final budget" by June 30, but may continue to amend the budget throughout the fiscal year as needed. Dual-adoption districts approve a preliminary budget by June 30 and a final budget by September 8, but may continue to amend the budget throughout the fiscal year as needed.
- School districts may not spend more than authorized in the adopted Final Budget as adjusted during the fiscal year (Education Code 42600).

Administrative Regulations for Budget

- The California School Accounting Manual, published by the State Department of Education, provides detailed definitions of income and expenditure categories together with approved budget and accounting practices.
- Each year the Superintendent of Public Instruction issues budget and expenditure documents which specify the income and expenditure categories to be reflected in each school district budget.

Oversight Processes for Budget

- The Los Angeles County Office of Education (LACOE) is primarily charged with monitoring the financial health of the District with oversight and review from the Superintendent of Public Instruction (Education Code 33127, 33128, 42120 et. seq., 42637).
- Should a district's financial condition deteriorate below the State's standards, the LACOE is authorized to take corrective action including assuming management of that District's financial affairs (Education Code 42127.3).

The District is also bound to comply with the accounting standards and rules promulgated by the Governmental Accounting Standards Board (GASB). Further, the Government Finance Officers Association (GFOA) promulgates best practices for finance, accounting, and budgeting by government agencies.

LAUSD BUDGET AND FINANCE POLICY

Consistent with State law and regulation, the LAUSD budget is developed, adopted, refined and reviewed on a timely basis, through an annual cycle, as highlighted by the table below.

Timetable of LAUSD Budget Process

Timing	Activity
December	<ul style="list-style-type: none"> • First Interim Report released -projects current year revenues, expenditures, & balances.
January	<ul style="list-style-type: none"> • Governor proposes State Budget for next fiscal year to the Legislature • District Staff analyzes Governor's Proposed State Budget for Board • District staff presents enrollment projections to Board
March	<ul style="list-style-type: none"> • Controller presents Second Interim Report projecting current year revenues, expenditures, & balances • Budget Services & Financial Planning Division presents District's 3-year financial forecast to Board • Board discusses recommendations for Budget Issues • Regular Program funding levels presented
April	<ul style="list-style-type: none"> • Board receives input from stakeholders regarding next year's budget • Board votes on adoption of Budget Issues for next year's budget
May	<ul style="list-style-type: none"> • Governor releases May Revision of proposed State Budget • Categorical Funding levels presented • Monies allocated to multi-track year round schools
June	<ul style="list-style-type: none"> • Board adopts Provisional Budget for coming year
June / July	<ul style="list-style-type: none"> • State budget adopted • If necessary, Board holds special meetings to consider changes to Provisional Budget • Monies allocated to single-track schools
August	<ul style="list-style-type: none"> • If necessary, Board holds special meetings to consider changes to Provisional or Final Budget • Board votes on any changes to the Provisional Budget. Final Budget presented to Board for adoption following public hearing

LAUSD BUDGET AND FINANCE POLICY

Finance and Budget Policy

To assist the Board of Education in making sound policy, guide the development of the District's budget, enhance the management of the District's finances, minimize the risk of LACOE action, and reduce potential audit concerns, the Board has adopted this Finance and Budget Policy which is based on five core principles. The budget should:

1. Reflect District policies and goals.
2. Be based on sound financial principles.
3. Be clear and easy to understand.
4. Be timely, and easy to manage at the school level.
5. Be based on a process that informs stakeholders.

This policy was developed after reviewing the document "Recommended Budget Practices" developed by the Government Finance Officers Association and is consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current GASB rules and standards. To the extent that LAUSD's current budgeting and accounting practices are not in compliance with this policy, implementation of this policy is to be phased in.

The Finance and Budget Policy is a "living document." LAUSD expects that it will evolve over time to best connect District policy, budgeting and financing principles.

Principle One: The budget should be based on the goals of the Board and Superintendent.

All units of government are charged with fulfilling their programmatic mission while maintaining fiscal integrity. The Board and Superintendent have the primary responsibility for developing and articulating the District's goals consistent with this charge. As the budget is developed and presented, these goals should be considered.

Principle Two: The budget should be based on sound financial principles.

LAUSD's budget should be based on financial principles that will keep the District financially viable and able to sustain its key programs over time. The following specific financial principles, based on law, expert advice and experience, are offered to this end.

- a) Balanced Operating Budget
- b) Appropriate Use of One-Time Revenues
- c) Alignment of Budget with Expected Expenditures
- d) Adequate Reserves
- e) Revenue Maximization
- f) Revenue Estimation
- g) Cost Recovery Through Fees and Charges
- h) Multi-Year Capital Plan and Budget

LAUSD BUDGET AND FINANCE POLICY

- i) Asset Management
- j) Equipment Replacement
- k) Prudent Debt Management
- l) Program Sustainability
- m) GASB Compliance

A) BALANCED OPERATING BUDGET

LAUSD should have a balanced budget because it is sound financial policy and because it is required by law. State law requires the Superintendent to annually prepare and recommend a balanced budget where operating revenues are equal to, or exceed, operating expenditures (Education Code Sections 42100, 42127.5). Any year-end operating surpluses will be used in the following year to maintain reserve levels set by policy for equipment and/or other “one-time only” General Fund expenditures. Any exception to this policy shall be clearly identified in the proposed budget, showing the magnitude of the exception and the reason for it.

LAUSD shall manage the operating budget in a manner that balances revenues and expenditures under normal operating conditions. Annual appropriations shall be made to responsibly address all identified liabilities, including pension, vacation accrual, workers’ compensation and asset replacement needs.

The District shall strive to adopt a “pay-as-you-go” approach to balancing its current expense budget and limit debt financing to capital items.

The Office of the Chief Financial Officer shall prepare the First Period Interim Financial Report and the Second Period Interim Financial Report in accordance with the law and shall make appropriate recommendations to the Board if financial adjustments are necessary.

B) APPROPRIATE USE OF ONE-TIME REVENUES

Ongoing expenditures of LAUSD should not exceed ongoing revenues. To the extent feasible, one-time revenues will be applied toward one-time expenditures. By definition, one-time revenues cannot be relied on in future budget periods. This policy on the use of one-time revenues provides guidance to minimize disruptive effects on services due to non-recurrence of these sources. The Chief Financial Officer shall be responsible for identifying one-time revenues and expenditures and for making recommendations regarding their use.

Any new or unanticipated unrestricted revenues recognized during the fiscal year should be applied to reduce any operating imbalance, before being used for other purposes.

LAUSD BUDGET AND FINANCE POLICY

C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

It is expected that actual expenditures will closely approximate the appropriation. To the extent that funding is required for expenditures that span fiscal years, appropriate financial techniques should be identified and employed.

D) ADEQUATE RESERVES

LAUSD shall strive to maintain certain reserve funds to provide financial stability and accounts to provide for replacement of depreciated equipment. These reserve funds shall be for operations or for liabilities, and shall include:

Operating Reserves: The purpose of operating reserves is to set aside monies for current year obligations. These reserves include:

- Reserve for Anticipated Balances
- Emergency Reserve
- Reserve for Economic Uncertainties
- Reserves for Revolving Cash, Stores, and Prepaid Expenditures

Liability Reserves: The purpose of the Liability Reserves is to set aside monies for legally mandated, but currently unfunded obligations of the District. Liability reserves include:

- Liability Self-Insurance Account
- Workers Compensation Fund – Unfunded Liability
- Health & Welfare Fund - Retirement Benefits for Active Employees
- Health & Welfare Fund – Retirement Benefits for Retired Employees

Other reserves may be created as necessary. When a reserve is created, the Board will be informed of the reason for it and how it will ultimately be used. Newly established reserves shall be phased-in over a period of years to be determined.

Operating Reserves:

The purpose of the operating reserves is to stabilize the District's operating budget in the face of uncertainties. Ideally the Board, Superintendent and Chief Financial Officer shall strive to fund the combination of operating reserves identified above at a level which is 5% or more of General Fund Regular Program revenues. This level is consistent with the bond rating criteria of Fitch Ratings, Moody's Investors Service, and Standard and Poor's. Funding levels of reserves shall be reviewed annually and adjusted as appropriate.

LAUSD BUDGET AND FINANCE POLICY

Reserve for Anticipated Balances: At the time the final budget is adopted, District staff will provide estimates of unexpended appropriation authority within the General Fund Regular Program. These estimates will be used to create an expenditure budget that more accurately reflects the District's actual expenditure expectations and expectations regarding the ending balance. The reserve for anticipated balances that is created by this process shall be in addition to other reserves noted in this section and cannot be made available for any other use unless the underlying appropriation authority is reduced. These reserves should be funded at an aggregate, major object code level of appropriation (e.g., 1000 – Certificated Salaries, 2000 – Classified Salaries, 3000 – Employee Benefits, 5000 – Services, 6000 – Capital Outlay, 7000 – Other Outgo).

Emergency Reserve: LAUSD will strive to maintain a General Fund Regular Program emergency reserve in years of good funding. The minimum funding goal of this reserve is 2% General Fund Regular Program revenues. The Emergency Reserve is available to fund one-time emergency, unanticipated expenditure requirements or offset unanticipated revenue fluctuations occurring within a fiscal year. The Board may approve withdrawal of funds from the emergency reserve after the Chief Financial Officer finds that the General Fund's budgeted balances will be exhausted during the fiscal year. The emergency reserve will only be accessed when the result of emergency expenditures or an unexpected revenue reduction would be that the General Fund would likely end the fiscal year with a negative ending fund balance. Restoration of the Emergency Reserves will begin the fiscal year following their use. The Chief Financial Officer will recommend an appropriate level of funding to the Board. This planned reserve is intended to be in addition to the reserve for economic uncertainty.

Reserve For Economic Uncertainties: This General Fund Regular Program reserve is required by State law. The minimum funding of this reserve is 1% of General Fund Regular Program appropriations. The Reserve For Economic Uncertainties will be budgeted and appropriated annually to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budget. (For 2003-04 and 2004-05, districts have been allowed to reduce this reserve to 0.5% of the General Fund Regular Program budget.)

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

It is the District's current accounting practice to establish a reserve for revolving cash, stores, and prepaid expenditures. This reserve will be continued as an operating reserves under the proposed policy.

Liability Reserves:

The purpose of the Liability Reserves is to set aside monies for legally mandated, future obligations of the District. Fully funding these reserves over time can prevent disruptive reductions to LAUSD operating programs that would occur if the liabilities were funded rapidly at their due dates.

LAUSD BUDGET AND FINANCE POLICY

Liability Self Insurance Fund: The General Fund shall make annual contributions to the Liability Self Insurance Fund to set aside resources for potential costs not covered by the District's other insurance programs. Historically, the Liability Self Insurance Fund has covered legal liability settlements other than workers compensation. It has not covered settlements and judgments associated with school construction (which are covered elsewhere), or major costs associated with disasters or other fiscally negative events that are not reimbursable from insurance or from the Federal or State government. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Liability Self Insurance Fund. The Board will strive to maintain the Fund in an amount consistent with uninsured obligations.

Workers Compensation Fund: An employee who is injured on the job may receive medical treatment and partial replacement of lost income for a short time or a period of many years, depending on the nature of the injury. The total cost of workers compensation claims should be estimated and funded in the year the claim is incurred. This fund should equal the actuarially determined liability associated with workers compensation claims. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Workers Compensation Fund.

Health & Welfare Fund: Retirement Benefits for Active Employees: Most active LAUSD employees have the prospect of receiving medical, dental and vision benefits after retirement. Historically, LAUSD has funded these benefits on a pay-as-you-go basis. New accounting rules require that the District estimate and fully disclose the amount these benefits are likely to cost in the future. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Health & Welfare Fund. The Board will strive to accumulate resources over time with the ultimate goal of fully reserving the amount needed for these benefits.

Health & Welfare Fund: Retirement Benefits for Retired Employees: Most retired LAUSD employees receive District-funded medical, dental and vision benefits, coordinated with federal Medicare benefits. Historically, LAUSD has funded these benefits on a pay-as-you-go basis. New accounting rules require that we estimate and fully disclose the amount these benefits are likely to cost in the future. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Health & Welfare Fund. The Board will strive to accumulate resources over time with the ultimate goal of fully reserving the amount needed for these benefits.

E) SPECIAL RESERVE FUND FOR EQUIPMENT REPLACEMENT

A means is needed to replace aging vehicles, computers and other equipment which have reached the end of their useful lives. To this end, there should be a Special Reserve Fund for Equipment Replacement which is maintained at a rate based on accumulated depreciation determined by the Chief Financial Officer.

F) REVENUE MAXIMIZATION

LAUSD BUDGET AND FINANCE POLICY

LAUSD receives the preponderance of its funding from the State of California. To supplement these funds LAUSD shall seek additional revenue from a variety of sources including the Federal Government, Foundations, Corporations, parent and community organizations and through changes to legislation. These additional resources should be for purposes which are consistent with the District's goals and objectives and which complement the LAUSD's resources. LAUSD shall also seek the approval of granting agencies to provide flexibility in the use of scarce resources. In addition, LAUSD shall aggressively pursue reimbursement for state-mandated costs.

G) REVENUE ESTIMATION

Developing a revenue budget is complicated by the fact that there may be significant delays between the time the District develops an expectation that it will receive revenue, the time a specific commitment is made to provide the revenue, and the time the revenue is actually received. It is appropriate to include revenue in the budget before a specific funding commitment is made and the funds are actually received. However, it may be necessary to withhold the authority to spend part or all of the budgeted revenue until there is more certainty about its receipt.

The Chief Financial Officer shall strive to include in the budget all revenues that can reasonably be expected for the fiscal year. The Chief Financial Officer shall appropriate funds for expenditure based on a prudent assessment of the risks associated with each revenue source.

H) COST RECOVERY THROUGH FEES AND CHARGES

LAUSD may charge fees to recover costs of certain services, such as those provided to charter schools. LAUSD shall set fees so that they cover the entire cost of the service provided. All costs (direct and indirect) shall be considered in establishing the appropriate fee. The amount of a fee will be set by the LAUSD at its discretion and shall cover all appropriate costs subject to any legal restrictions.

I) MULTI-YEAR CAPITAL PLAN AND BUDGET

In addition to its ongoing operating programs for instruction and support, LAUSD conducts a very sizable program to build and refurbish facilities and systems. Consistent with this responsibility, LAUSD will strive to provide comprehensive planning and budgeting for its capital needs by:

- Developing, on a periodic basis, a Statement of Need for capital programs.
- Adopting annually a multi-year capital budget that identifies the projects that are planned, the estimated cost of each project, the expected sources of revenue for each project, and the fiscal year or years in which project funds must be committed.
- Presenting annually an analysis of the future operational impact of the capital projects.

LAUSD BUDGET AND FINANCE POLICY

J) ASSET MANAGEMENT

The District shall:

- Budget appropriate amounts so that physical assets are properly maintained and replaced when needed.
- Maintain inventories of assets and the condition of major assets assessed on a regular basis to develop appropriate replacement and maintenance programs.
- Prepare a maintenance plan that identifies the commitment needed to maintain the value of its assets and protect the health and safety of students and employees.
- Estimate and set aside annually resources for preventative maintenance.

K) PRUDENT DEBT MANAGEMENT

LAUSD shall adhere to the Debt Management Policy as adopted by the Board of Education.

L) PROGRAM SUSTAINABILITY

LAUSD's mission is long-term and ongoing. To meet its near and longer-term goals, the District should plan and budget resources and commitments in a way that provides a sustainable approach to its mission. To achieve this sustainability, LAUSD should strive to:

- Link multi-year programs to multi-year funding. When funding is non-continuous, the program should be identified as non-sustainable.
- Set parameters for multi-year programs and offices by identifying specific "sunset dates" for program termination as well as the ending date for personnel assignments funded in the program.
- Identify programs as either mandatory or discretionary. If mandatory, there will be disclosure of the legal source to the mandate.
- Make defined fiscal commitments rather than open-ended commitments (e.g. fund health benefits at a specific cost level rather than a specific service level).
- Identify impact on the budget of unfunded mandates and other spending pressures.

M) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

The Governmental Accounting Standards Board promulgates rules governing financial accounting and reporting. LAUSD shall strive to comply with these rules. It will be an ongoing goal of LAUSD to strive to receive the GFOA Certificate for Excellence in Financial Reporting each year.

For example, in order to comply with the requirements of the Governmental Accounting Standards Board, the District will soon be required to disclose the amount we owe our

LAUSD BUDGET AND FINANCE POLICY

employees for vacation or sick time they have not yet used. It is prudent to book this liability as an expense annually.

Principle Three: The budget should be clear and easy to understand.

LAUSD's budget and related financial documents are relied upon for crucial financial information by a broad cross-section of stakeholders in the District, including administrators, teachers, parents, community groups and oversight bodies. LAUSD's budget should be organized and presented in such a way that both lay persons and experts can understand:

- What the District intends to do and how it intends to do it
- The District's overall financial condition
- The historical context for LAUSD programs

The budget must meet requirements under State statute including those related to structure, presentation, and form. In addition LAUSD should strive to develop its annual budget in a manner consistent with the GFOA standards for budget presentation. These guidelines are established to provide appropriate disclosure of financial information to the public and other interested parties, while facilitating management decisions on program expenditures.

Consistent with the GFOA standards, LAUSD has identified guidelines for the presentation of budgets. These standards provided guidance for development of LAUSD's budgets from four perspectives, as a:

1. Policy Document
2. Financial Plan
3. Operations Guide
4. Communications Device

A) GUIDELINES FOR LAUSD BUDGET AS A POLICY DOCUMENT

LAUSD's budget should include an overview message that articulates priorities and issues for the budget for the new fiscal year, as well as provide a clear statement of organization-wide financial and programmatic policies and goals that address long-term concerns and issues. The budget should describe the District's short-term financial and operational policies that guide the development of the budget for the upcoming year.

B) GUIDELINES FOR LAUSD BUDGET AS A FINANCIAL PLAN

As a blueprint for the financial implications of LAUSD's annual plan, the budget should provide fiscal information such as the following:

- Present a summary of major revenues and expenditures, as well as other sources and uses, to provide an overview of total resources budgeted by the organization.
- Include summaries of revenues, other resources, and expenditures for the prior year, current year and budget year.

LAUSD BUDGET AND FINANCE POLICY

- Identify self-funded enterprise operations and set goals for their level of financial self-sufficiency.
- Explain the underlying assumptions for the revenue estimates and discuss significant revenue trends.
- Identify funding by:
 - Source, including Federal, State, Local, Non-Profit, or other.
 - Type, including general fund, special fund-restricted by external agency, special fund-restricted by LAUSD policy, or other.
- Estimate projected changes in fund balances and fund balances available for appropriation.
- Include or be accompanied by a budget for capital expenditures and a list of major capital projects for the budget year and describe the impact of capital spending on the current and future operating budgets.
- Include financial data on current debt obligations and the relationship between current debt levels and statutory limitations.

C) GUIDELINES FOR LAUSD BUDGET AS AN OPERATIONS GUIDE

The budget, once adopted will become a key guide to LAUSD's operations. The budget should:

- Describe activities, services or functions carried out by organizational unit and by program. (This information need not be in the main budget document but should be accessible to all operating units of the District and any person interested in the District's finances.)
- Include an organization chart for the entire organization.
- Provide a schedule or summary tables of personnel or position counts for the prior and current budget years, including description of significant changes.

D) GUIDELINES FOR LAUSD BUDGET AS A COMMUNICATION DEVICE

One of LAUSD's budget's most important role is as a communications tool. It is a document that must meet the needs of a wide and varied audience. The budget should:

Provide Context

- Provide a summary information, including issues, trends and choices as executive summary or "Popular Budget".
- Describe the process for preparing, reviewing and adopting the budget for the coming fiscal year.
- Include statistical and supplemental demographic data to describe the LAUSD and the community it serves.

Include Visual Aids

LAUSD BUDGET AND FINANCE POLICY

- Offer visually inviting graphs, charts and formatting to enhance understanding and usability of the document.
- Include a glossary for any terminology not readily understood by a reasonably informed lay reader.
- Provide the document in electronic form on the District website.

Principle Four: The budget should be timely and easy to manage at the school level.

Budgeting is a dynamic process that includes a development period and an implementation period, each of which may require a series of adjustments. The process of managing the budget is easier for schools and offices if they have access to systems and training. The Chief Financial Officer retains responsibility for defining the parameters under which schools and offices are allowed to manage their budgets, as set forth by the Board of Education.

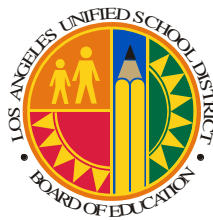
Principle Five: The budget process should inform stakeholders.

Prior to the adoption of the final budget, District staff should present the budget to stakeholders. The Board should also conduct a formal public review of the budget, prior to its adoption.

APPENDIX K

LAUSD Debt Management Policy

Los Angeles Unified School District
Debt Report
Fiscal Year 2005-06



Charles A. Burbridge
Chief Financial Officer
April 5, 2007

LOS ANGELES UNIFIED SCHOOL DISTRICT

Office of the Chief Financial Officer

DAVID L. BREWER III
Superintendent of Schools



CHARLES A. BURBRIDGE
Chief Financial Officer

A Message to the Board of Education of the Los Angeles Unified School District and the District's Taxpayers

I present to you the report of the Los Angeles Unified School District's long-term debt (the "Debt Report"). Sometimes referred to as "bonded indebtedness", long-term debt is typically used to finance capital projects with a long useful life. Issuing debt to pay for long-term assets is based upon the principle of matching the cost of acquiring the asset to the time period that taxpayers and the general community utilize those assets. The District strives to achieve an equitable balance between the debt burden to the community and the time frame over which the assets are used.

The vast majority of the District's capital projects fall within the new construction, modernization, technology and safety programs being financed with \$13.605 billion of voter-approved General Obligation Bonds and \$6.1 billion of State matching funds and other sources. A relatively small number of projects, including the construction of two medical magnet schools and the acquisition and improvement of the District's Beaudry headquarters facility, are being financed with Certificates of Participation ("COPs") that are repaid from the General Fund and, in some cases, developer fees.

This Debt Report presents a complete picture of the District's indebtedness in the categories of General Obligation Bonds and Certificates of Participation.

General Obligation Bonds represent debt that is paid from voter approved taxes that are levied and collected by the County of Los Angeles and that are not under the control of the District. The District's taxpayers have shown strong commitment to the District's capital program by approving four General Obligation Bond authorizations since 1997, with each successive authorization being the largest school district measure of its kind at the time. A top priority of the District is to manage the issuance of these bonds in a manner that minimizes the tax rates paid by our taxpayers, which the District believes it has accomplished, as more fully detailed in this Debt Report.

COPs represent debt that is paid from revenues under the District's control, such as General Fund revenues and developer fees. To assure that issuance of such debt is undertaken in a prudent manner that protects the District's instructional programs and operations, the Board of Education has adopted a Debt Management Policy that prescribes limits to the amount of COPs indebtedness that may be undertaken. This Debt Report provides a discussion of the District's COPs debt performance, which is in compliance with policy targets and ceilings.

Both General Obligation Bonds and COPs are considered to be "direct debt" of the District and are also included in the measurement of the "overall direct debt" issued by all local public agencies within the District's boundaries. It is important to monitor the levels and growth of direct debt and overall direct debt as they portray the debt burden borne by our taxpayers and serve as proxies for the capacity taxpayers have to take on additional debt in the future. The District must be mindful not to overburden its taxpayers by issuing debt too quickly, for example. The Debt Management Policy sets forth various municipal market debt ratios and benchmarks against which the District measures and compares its own direct debt burden. This Debt Report provides a complete summary of the District's direct debt performance in this regard.

When debt is issued, independent credit rating agencies assign a rating to the issue. The District's credit ratings are directly related to the financial condition of the District. As of June 30, 2006, the District's General Obligation Bond ratings were Aa3 by Moody's Investors Service, AA- by Standard & Poor's and A+ by Fitch Ratings, reflecting high quality investment grade status. The ratings assigned to all General Obligation Bonds and COPs associated with the District affect interest payments and the cost to District taxpayers and the General Fund, as applicable. In addition, the fiscal health of the State can further affect the District's interest costs. The recent deterioration of the State's credit quality and the massive amount of debt it issued as part of its financial recovery strategy resulted in increased credit spreads for agencies of the State, including the District, even though such agencies may have maintained their own credit quality. A complete history of the District's long-term credit ratings is provided in this Debt Report.

I hope that the information in this Debt Report can be used to support development of sound capital plans and adherence to the District's finance and debt policies. I look forward to working with you in pursuing such capital plans, as they provide critical guidance for the protection of the District's infrastructure and assets. Together with sound capital planning, the District's debt and finance policies secure the District's fiscal strength in the years ahead.

If you have any questions or comments regarding this Debt Report, please contact my office at (213) 241-7888. Your input is important to us and would be greatly appreciated.

Sincerely,



Charles A. Burbridge
Chief Financial Officer

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PREFACE

The Chief Financial Officer must submit a Debt Report to the Board of Education and Superintendent annually in accordance with the requirement of the District's Debt Management Policy. The following list identifies the information to be included and its location in the Debt Report:

Topic	Page Number(s)
➤ A listing of outstanding General Obligation Bond debt supported by voter-approved tax levies.	2
➤ A listing of authorized but unissued general obligation bond debt.	3
➤ A discussion of the tax rates being paid by District taxpayers to service the District's General Obligation Bond debt.	4 – 8
➤ A listing of authorized but unissued debt that the Chief Financial Officer intends to sell during the current and subsequent budget year.	3
➤ A listing of outstanding Certificates of Participation debt supported by the General Fund and/or developer fees.	9 – 10
➤ A description of the market for the District's General Obligation Bonds and Certificates of Participation.	11 – 13
➤ A discussion of the District's long-term credit ratings.	13 – 14
➤ Identification of pertinent debt ratios, such as debt service to General Funds expenditures, debt to assessed valuation of property and debt per capita.	14 – 15
➤ A comparison of the District's debt ratios to certain benchmarks.	15 – 16

This report frequently uses the words “bonds” and “debt” interchangeably, even when the underlying obligation does not technically constitute “debt” under California's constitution. This conforms with market convention for the general use of the term “debt” and “debt service” as applied to a broad variety of instruments in the municipal market, regardless of their precise legal status. “Debt” excludes short-term obligations such as tax and revenue anticipation notes. The rating agencies and the investor community evaluate the District's debt position based on all of its outstanding debt whether or not such debt is repaid from taxpayer-approved tax levies, the General Fund or developer fee sources.

SECTION I: GENERAL OBLIGATION BOND DEBT

A. District's Bonded Debt Limitation and Assessed Valuation Growth

Chart 1

In accordance with Education Code Section 15106, the District's bonded debt limitation equals 2.5% of the value of taxable property (i.e., assessed valuation) in the District. For Fiscal Year 2005-06, total assessed valuation in the District was \$363.9 billion, resulting in a bonded debt limitation of \$9.1 billion. Table 1 presents the District's maximum debt limit versus current outstanding debt. The difference is the "Legal Debt Margin." Chart 1 shows that the Legal Debt Margin (i.e., the distance between the red and green lines) is expected to remain positive even as the District issues a significant amount of General Obligation Bonds in the years ahead.

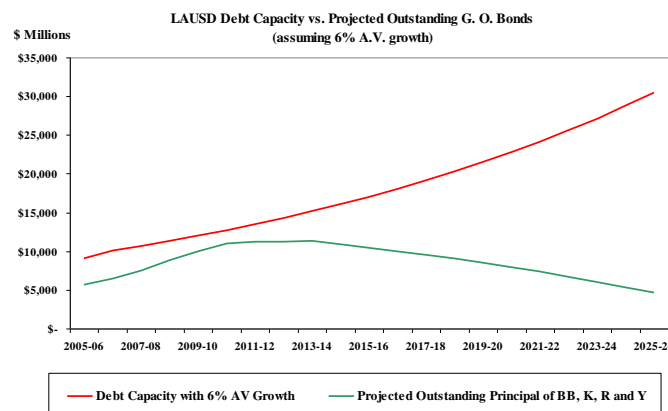


Chart 2

In addition to the District's debt issuance pattern, the Legal Debt Margin is greatly affected by assessed valuation growth in the District, which is depicted in Chart 2. Assessed valuation typically grows at the maximum annual rate of 2% allowed under Proposition 13 for existing property plus additional growth from new construction and the sale and exchange of property. The annual growth in assessed valuation averaged 6.96% over the last 30 years and averaged a somewhat higher 8.22% over the past 5 years. Based on this historical context, the District's assumed annual growth rate of 6% in Chart 1 is reasonable.

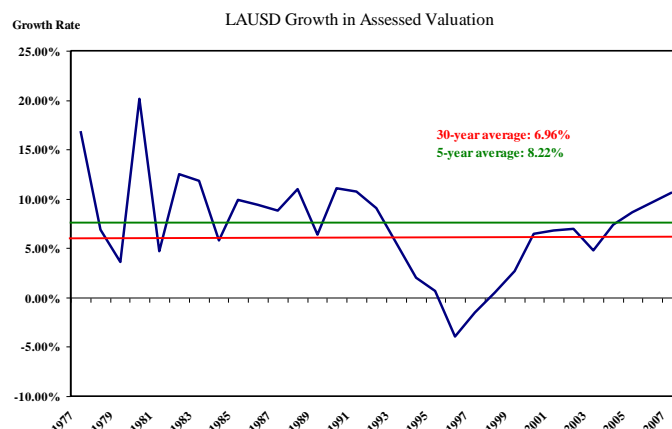


Table 1
Bonded Debt Limitation and Legal Debt Margin, Fiscal Year 2005-06
(in \$000s)

Total Assessed Valuation	<u>\$363,869,479</u>
Bonded Debt Limitation (2.5% times Assessed Valuation)	9,096,737
Less: Outstanding General Obligation Bonds ¹	5,686,465
Less: Amounts Available in Bond Interest and Redemption Fund to Pay Principal	(282,984)
<i>Equals: Legal Debt Margin¹</i>	<u>\$3,693,256</u>

¹ The District's Comprehensive Annual Financial Report ("CAFR") reports these figures differently by adjusting them for \$117.224 million of unamortized bond premiums and discounts.



B. Bonds Outstanding and Bonds Authorized But Unissued

As of June 30, 2006, the District had a total of \$5.7 billion¹ of outstanding voter authorized General Obligation Bonds, a detailed listing of which is shown in Table 2 and the debt service requirements for which can be found in Appendix 1.

Table 2
General Obligation Bond Issuance and True Interest Cost
(as of June 30, 2006)

<u>Bond Issue</u>	<u>Date of Issue</u>	<u>Principal Amount Issued (\$000s)</u>	<u>Outstanding Principal²</u>	<u>True Interest Cost (%)</u>
Proposition BB Series A	07/22/97	\$356,000	\$136,080	5.19%
Proposition BB Series B	08/25/98	350,000	45,320	4.99%
Proposition BB Series C	08/10/99	300,000	45,745	5.18%
Proposition BB Series D	08/03/00	386,655	54,945	5.37%
Proposition BB Series E	04/11/02	500,000	387,680	5.09%
Proposition BB Series F	03/13/03	507,345	494,125	4.43%
Measure K Series A	03/05/03	2,100,000	1,968,065	4.79%
Measure R Series A (5 year maturity)	09/23/04	72,630	72,630	2.28%
Measure R Series B (5 year maturity)	09/23/04	60,475	49,015	2.24%
Measure R Series C	09/23/04	50,000	48,370	4.33%
Measure R Series D	09/23/04	16,895	16,895	4.33%
Measure R, Series E	08/10/05	400,000	400,000	4.36%
Measure R, Series F	02/16/06	500,000	500,000	4.21%
Measure Y, Series A	02/22/06	56,785	56,785	3.72%
Measure Y, Series B	02/22/06	80,200	80,200	3.85%
Measure Y, Series C	02/22/06	210,000	210,000	4.15%
Measure Y, Series D (taxable)	02/22/06	47,400	47,400	5.18%
2002 General Obligation Refunding Bonds	04/17/02	258,375	254,085	4.94%
2004 General Obligation Refunding Bonds A-1	12/21/04	90,740	90,740	4.13%
2004 General Obligation Refunding Bonds A-2	12/21/04	128,385	128,385	4.38%
2005 General Obligation Bonds, A-1	07/20/05	346,750	346,750	4.17%
2005 General Obligation Bonds, A-2	07/02/05	120,925	120,925	4.22%
2006 General Obligation Bonds, Series A	02/22/06	<u>132,325</u>	<u>132,325</u>	4.07%
	Total	<u>\$7,071,885</u>	<u>\$5,686,465</u>	

The District had a total of \$7.6 billion of authorized but unissued General Obligation Bonds as of June 30, 2006. Table 3 presents overall highlights of the District's authorized but unissued bonds and Chart 3 in the next subsection depicts actual and projected issuance of bonds.

¹ The District's CAFR reports this figure differently by adjusting it for \$117.224 million of unamortized bond premiums and discounts.

² Refunding bonds count against the District's bonded debt limitation but refunded bonds do not.



Table 3
Authorized but Unissued General Obligation Bonds as of June 30, 2006
(\$ Thousands)

	Proposition BB	Measure K	Measure R	Measure Y
Voter Authorization Amount	\$2,400,000	\$3,350,000	\$3,870,000	\$3,985,000
Issued	2,400,000	2,100,000	1,100,000	394,385
Authorized but Unissued	<u>\$0</u>	<u>\$1,250,000</u>	<u>\$2,770,000</u>	<u>\$3,590,615</u>

C. Intended Issuances of Bonds

Intended issuances are based on actual spending patterns and expenditure projections prepared by the Facilities Services Division and other departments and are subject to change. Generally, the District expects to issue bonds semiannually over the next seven fiscal years. Projections of the intended issuances of General Obligation Bonds for each bond authorization are presented in Chart 3¹, with details for the next two fiscal years shown in Table 4.

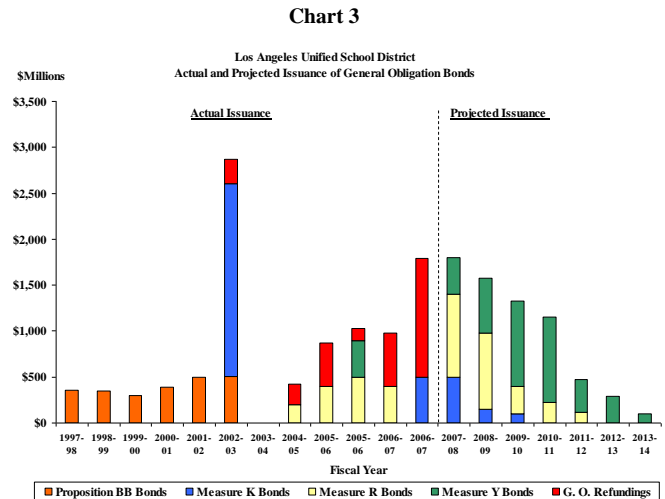


Table 4
Intended Issuances of Bonds
Fiscal Years 2006-07 and 2007-08
(\$ Thousands)

	FY 2006-07	FY 2007-08	Total
Measure K	\$500,000	\$500,000	\$1,000,000
Measure R	400,000	900,000	1,300,000
Measure Y	0	400,000	400,000
Refunding of Prior G.O. Bond Issues ¹	1,889,000	—	1,889,000
Total General Obligation Bonds	<u>\$2,789,000</u>	<u>\$1,800,000</u>	<u>\$4,589,000</u>

The District's intended issuance of \$4.6 billion of General Obligation Bonds in Fiscal Years 2006-07 and 2007-08 is expected to decrease General Obligation Bond debt service by \$3.9 million in Fiscal Year 2006-07 (due to savings from refundings) and increase debt service by \$81.5 million in Fiscal Year 2007-08. A detailed schedule of the projected annual payments on these obligations for the next two fiscal years can be found in Appendix 2.

The Chief Financial Officer regularly monitors market conditions for refunding opportunities that, pursuant to the Debt Management Policy, will produce at least 3% net present value savings for each maturity of bonds refunded. Table 5 provides a summary of the savings from refundings through

¹ Chart 3 and Table 4 reflect actual issuance of the bonds and refunding bonds issued through February 22, 2007, subsequent to the reporting period of this Debt Report.



June 30, 2006. The Chief Financial Officer estimates that these refundings will save taxpayers approximately \$177.6 million, which equates to saving about \$44.11 per \$100,000 of assessed valuation over the term of the bonds.

Table 5
Savings in Refunded Bonds
(as of June 30, 2006)

Refunding Bond Issue	Amount Refunded⁽¹⁾ (\$ millions)	Term of the Refunding Bonds	Savings (\$ millions)	Annual Savings	Annual Savings per \$100,000 AV⁽²⁾	Total Savings per \$100,000 AV⁽³⁾
2002	\$262.730	17 years	\$12.8	\$752,941	\$0.21	\$ 3.57
2004	215.680	18 years	10.6	588,889	0.16	2.88
2005	484.505	20 years	36.5	1,825,000	0.50	10.00
2006	131.935	13 years	6.3	484,615	0.13	1.69
Total	<u>\$1,094.85</u>		<u>\$66.2</u>	<u>\$3,651,445</u>	<u>\$1.00</u>	<u>\$18.14</u>

Memoranda:

⁽¹⁾ The principal amount of refunded bonds typically does not equal the principal amount of refunding bonds.

⁽²⁾ Calculated based upon FY 2005-06 assessed valuation of \$363.9 billion.

⁽³⁾ Figure represents the marginal effect of the refunding savings only; the tax levy is also affected by the interest rates on each issue of bonds relative to what was assumed at the time of each bond election, by the actual issuance pattern of bonds and by assessed valuation growth, i.e. higher assessed valuation growth also reduces the levy per \$100,000 AV.

D. Tax Rate Performance on Outstanding Bonds

The respective Tax Rate Statements for each of the District's four General Obligation Bond authorizations set forth the following specific estimated tax rates to be paid by District taxpayers to service the debt on the outstanding General Obligation Bonds for the particular authorization:

- (1) The estimated tax rate in the fiscal year following issuance of the first series of bonds;
- (2) The estimated maximum tax rate and the fiscal year in which the maximum tax rate occurs;
- (3) The estimated tax rate in the fiscal year following the issuance of the last series of bonds; and
- (4) The estimated average tax rate over the term of all issued bonds.

The tax rates and fiscal years estimated in the respective Tax Rate Statements are not technically binding on the District. Nevertheless, the District actively manages its bond issuance program so that actual tax rates are close to or lower than the tax rates set forth in each respective Tax Rate Statement. A discussion of the particular tax rates disclosed to taxpayers in each Tax Rate Statement and the District's actual tax rate performance is provided below.

D.1. Proposition BB Tax Rates. Prior to the Proposition BB election on April 8, 1997, assessed valuation growth in the District had weakened due to an economic recession triggered by contraction in the defense industry in the early 1990s. In fact, actual assessed valuation growth was negative at the time of the election, as shown in Chart 2 earlier. Therefore, the District used a very conservative



assumption for annual assessed valuation growth (2%) relative to historical averages in structuring the tax rate model; the District also used a conservative estimate of 5.75% for the assumed interest rate on bonds to be issued over time (see Section III.B.1. for a discussion of interest rate trends).

Table 6 below provides the District's projected tax rates for the Proposition BB bond program at the time of the Proposition BB election and the District's updated projections as of June 30, 2006. Actual and projected tax rate performance has generally been better than expected due to a combination of interest cost on issued bonds being less than assumed and actual growth in assessed valuation being higher than assumed. The District's updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$28.50 per \$100,000 of assessed valuation, which is \$11.79 lower than the originally estimated \$40.29 per \$100,000 of assessed valuation at the time of the election. In addition to producing excellent tax rate performance, the District was also able to accelerate issuance of Proposition BB bonds such that the final series of bonds was issued in Fiscal Year 2002-03, five years earlier than originally projected. This has benefited the District's taxpayers by delivering much needed school construction and modernization projects ahead of schedule at reduced taxpayer cost.

Table 6
Estimated Tax Rates Set Forth in Tax Rate Statements for Proposition BB
(Rates expressed as \$ per \$100,000 of assessed valuation)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected as of June 30, 2006
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$23.43 (in FY 1998-99)	\$24.42 (in FY 1998-99) Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$67.46 (in FY 2010-11)	\$50.55 (in FY 2004-05) Actual
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$67.46 (in FY 2010-11)	\$50.55 (in FY 2004-05) Actual
Estimated average tax rate over the term of all issued bonds	\$40.29	\$28.50

D.2. Measure K Tax Rates. Measures K, R and Y were each approved pursuant to Proposition 39 which, among other things, requires a unified district such as LAUSD to represent that the tax rate for each separate Proposition 39 authorization will not exceed \$60 per \$100,000 of assessed valuation in any given year. When developing the tax rate model for the November 5, 2002 Measure K bond election, the District was mindful of this requirement and structured the bond program accordingly. In addition, owing to a resumption of assessed valuation growth as the local economy recovered from the defense cutbacks of the 1990s, the District assumed that annual assessed valuation growth would be 3.90%, higher than what was assumed in the Proposition BB tax rate model but still a very conservative assumption relative to historical trends. The assumed interest rate on bonds to be issued was 5.50%, lower than what was assumed in the Proposition BB tax rate model but still a conservative assumption relative to interest rate trends (see Section III.B.1. for a discussion of interest rate trends).



Table 7 below provides the District's projected tax rates for the Measure K bond program at the time of the Measure K election and the District's updated projections as of June 30, 2006. Actual and projected tax rate performance has been better than expected due to a combination of interest cost on issued bonds being less than assumed, the issuance pattern of bonds being slower than assumed and actual growth in assessed valuation being higher than assumed. The District's updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$32.66 per \$100,000 of assessed valuation, which is \$20.33 lower than the originally estimated \$52.99 per \$100,000 of assessed valuation at the time of the election. Also, the tax rate is not expected to ever exceed the \$60 per \$100,000 Proposition 39 limitation.

One of the reasons that issuance of Measure K bonds has been slower than assumed is that the District was able to secure more State matching funds than originally projected and, thus, hasn't needed to issue Measure K bonds as quickly. In addition, the large first issuance of Measure K bonds in 2003 provided \$2.1 billion of bond proceeds and afforded the District more time between bond issuances.

Table 7
Estimated Tax Rates Set Forth in Tax Rate Statements for Measure K
(Rates expressed as \$ per \$100,000 of assessed valuation)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected as of June 30, 2006
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$60.00 (in FY 2004-05)	\$31.97 (in FY 2004-05) Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$60.00 (in FY 2004-05)	\$50.07 (in FY 2008-09)
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$59.06 (in FY 2006-07)	\$47.23 (in FY 2010-11)
Estimated average tax rate over the term of all issued bonds	\$52.99	\$32.66

D.3. Measure R Tax Rates. When developing the tax rate model for the March 2, 2004 Measure R bond election, the District was mindful of the \$60 per \$100,000 of assessed valuation limitation under Proposition 39 and structured the bond program accordingly. In addition, the District assumed that annual assessed valuation growth would be 5.0%, higher than what was assumed in the Proposition BB and Measure K tax rate models but still a conservative assumption relative to historical trends. The assumed interest rate on bonds to be issued was 5.25%, lower than what was assumed in the Proposition BB and Measure K tax rate models but still a conservative assumption relative to interest rate trends (see Section III.B.1. for a discussion of interest rate trends).

Table 8 below provides the District's projected tax rates for the Measure R bond program at the time of the Measure R election and the District's updated projections as of June 30, 2006. Actual and projected tax rate performance has been better than expected due to a combination of interest cost on issued bonds being less than assumed and actual growth in assessed valuation being higher than assumed. The District's updated projections show, for example, that the average tax rate over the



term of all issued bonds will be approximately \$32.18 per \$100,000 of assessed valuation, which is \$1.08 lower than the originally estimated \$33.26 per \$100,000 of assessed valuation at the time of the election. Also, the tax rate is not expected to ever exceed the \$60 per \$100,000 Proposition 39 limitation.

The District issued its first Measure R bonds in Fiscal Year 2004-05. Of the \$200 million issued, \$150 million was applied toward defeasance of outstanding COPs, thereby providing \$156 million of debt service savings to the District's General Fund (see Section II.A. for further details). The COPs had been previously issued by the District to fund critical infrastructure projects identical to the type of projects on the Measure R project list. With removal of the COPs debt service from the General Fund, more general resources are available to support the educational initiatives of the District.

Table 8
Estimated Tax Rates Set Forth in Tax Rate Statements for Measure R
(Rates expressed as \$ per \$100,000 of assessed valuation)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected as of June 30, 2006
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$21.93 (in FY 2005-06)	\$12.33 (in FY 2005-06) Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$60.00 (in FY 2011-12)	\$60.00 (in FY 2008-09)
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$58.65 (in FY 2012-13)	\$51.52 (in FY 2012-13)
Estimated average tax rate over the term of all issued bonds	\$33.26	\$32.18

D.4. Measure Y Tax Rates. When developing the tax rate model for the November 8, 2005 Measure Y bond election, the District was mindful of the \$60 per \$100,000 of assessed valuation limitation under Proposition 39 and structured the bond program accordingly. In addition, the District assumed that annual assessed valuation growth would be 6.0%, a conservative assumption relative to historical trends. The assumed interest rate on bonds to be issued was 5.25%, the same as in the Measure R tax rate model.

Table 9 below provides the District's projected tax rates for the Measure Y bond program at the time of the Measure Y election and the District's updated projections as of June 30, 2006. Actual and projected tax rate performance has been better than expected due to a combination of interest cost on issued bonds being less than assumed and actual growth in assessed valuation being higher than assumed. The District's updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$25.19 per \$100,000 of assessed valuation, which is \$1.52 lower than the originally estimated \$26.71 per \$100,000 of assessed valuation at the time of the election. Also, the tax rate is not expected to ever exceed the \$60 per \$100,000 Proposition 39 limitation.

The District issued its first Measure Y bonds in Fiscal Year 2005-06. Of the \$394.4 million issued, \$184.4 million was applied toward defeasance of or sinking fund payments for outstanding COPs,



thereby providing \$223.4 million of debt service savings to the District's General Fund (see Section II.A. for further details). The COPs had been previously issued by the District to fund critical infrastructure projects identical to the type of projects on the Measure Y project list. With removal of the COPs debt service from the General Fund, more general resources are available to support the educational initiatives of the District.

Table 9
Estimated Tax Rates Set Forth in Tax Rate Statements for Measure Y
(Rates expressed as \$ per \$100,000 of assessed valuation)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected as of June 30, 2006
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$5.74 (in FY 2006-07)	\$3.33 (in FY 2006-07)
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$60.00 (in FY 2012-13)	\$53.68 (in FY 2013-14)
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$57.05 (in FY 2013-14)	\$47.99 (in FY 2014-15)
Estimated average tax rate over the term of all issued bonds	\$26.71	\$25.19

SECTION II: CERTIFICATES OF PARTICIPATION DEBT

A. COPs Outstanding

The District has issued COPs over the years to fund a variety of capital projects including the construction of two medical magnet high schools, the acquisition of portable classrooms for class size reduction and relief of overcrowding, the acquisition of buses, the matching of federal funds for the E-Rate computer program, the acquisition and implementation of major information technology systems, the construction of adult education facilities and the acquisition and improvement of the District's administrative headquarters, among others. Debt service on COPs that were issued to fund projects related to enrollment growth or relief of overcrowding is paid from developer fees that are levied when new housing creates a need for additional seats for students; should developer fees be insufficient to pay debt service on these COPs, the debt service will be paid from General Fund sources. Debt service on all other COPs is paid from General Fund sources.

Tables 10 and 11 provide listings of outstanding COPs in fixed rate mode and variable rate mode, respectively. As of June 30, 2006, a total of \$427 million of COPs were outstanding. The debt service requirements on outstanding COPs can be found in Appendix 3.

In seeking to achieve the benefits of a diversified debt portfolio, the District has periodically issued variable rate COPs¹. In Fiscal Year 2005-06, the Debt Management Policy (which appears in Appendix 5) permitted issuance of variable rate COPs so long as the total unhedged amount in that

¹ It is currently not possible for school districts in California to issue variable rate General Obligation Bonds, so the District's variable rate portfolio is comprised solely of COPs.



mode does not exceed 20% of outstanding COPs or \$100 million, whichever is less. The maximum amount of unhedged variable rate COPs would thus be \$85.4 million (20% of outstanding COPs). Given the District's projected average General Fund unrestricted cash balance of \$349 million, the District believes its interest rate exposure on its \$215.29 million of variable rate COPs to be entirely hedged.

Table 10
Fixed-Rate Certificates of Participation Issuance and True Interest Cost
(as of June 30, 2006; excludes matured and/or refunded issues)

Issue Description	Date of Issue	Principal Amount Issued (\$000s)	Principal Outstanding (as of June 30, 2006) (\$000s)	True Interest Cost (%)
Refunding COPs (Multiple Properties Project), Series 1998A ¹	06/10/98	\$60,805.0	\$35,785.0	4.76%
COPs (Qualified Zone Academy Bonds), Series 2000A (taxable) ²	05/23/00	30,446.7	25,372.0	N/A
COPs (Multiple Properties Project), 2000 Series B ²	10/04/00	172,715.0	10,790.0	4.24%
COPs (Administration Building Project I), 2001 Series B	11/06/01	68,890.0	68,890.0	4.88%
Refunding COPs (Dr. Francisco Bravo Medical Magnet Senior High School Project), Series 2002 Series A ²	03/06/02	21,655.0	6,965.0	3.85%
COPs (Administration Building Project II), 2002 Series C	12/19/02	9,490.0	8,950.0	4.77%
COPs (Multiple Properties Project), 2003 Series B	06/26/03	31,620.0	30,065.0	4.11%
COPs (Refinancing Project I and Refunding Project I), 2004 Series A	07/28/04	50,700.0	12,935.0	3.46%
COPs (Refinancing Project I and Refunding Project I), 2004 Series B (taxable)	07/28/04	6,925.0	1,925.0	4.09%
COPs (Qualified Zone Academy Bonds) Series 2005 (taxable) ³	12/01/05	<u>10,000.0</u>	<u>10,000.0</u>	N/A
TOTAL		<u>\$463,246.7</u>	<u>\$211,677.0</u>	

¹ Debt service on these COPs is currently paid from developer fees.

² The Series 2000A and 2005 COPs do not carry interest payments; instead, the purchaser receives a tax credit.



Table 11
Variable-Rate Certificates of Participation Issuance
(as of June 30, 2006)

Issue Description	Date of Issue	Principal Amount Issued (\$000s)	Principal Outstanding (June 30, 2006)
COPs (Belmont Learning Complex), 1997 Series A ¹	12/09/97	\$91,400	\$63,200
Refunding COPs (Administration Building Project), 2005 Series A	05/24/05	86,525	86,525
COPs (Administration Building Project III), 2005 Series B	05/24/05	21,340	21,340
Refunding COPs (Multiple Properties Project), 2005 Series C ¹	05/24/05	44,225	44,225
	<i>TOTAL</i>	<u>\$243,490</u>	<u>\$215,290</u>

The District significantly reduced the portion of COPs paid from General Fund sources in Fiscal Years 2004-05 and 2005-06 when proceeds from Measure R and Measure Y bonds were used to defease \$143.42 million and \$183.7 million of COPs principal, respectively. Chart 5 shows the resulting significant decline in General Fund COPs debt service due to the defeasance of these COPs versus the debt service level prior to defeasance. The COPs defeasance will result in nearly \$500 million of savings to the General Fund through Fiscal Year 2024-25.

Chart 4

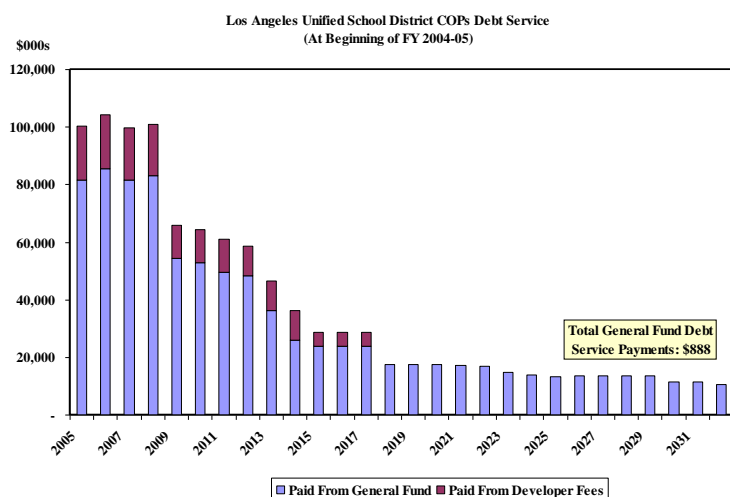
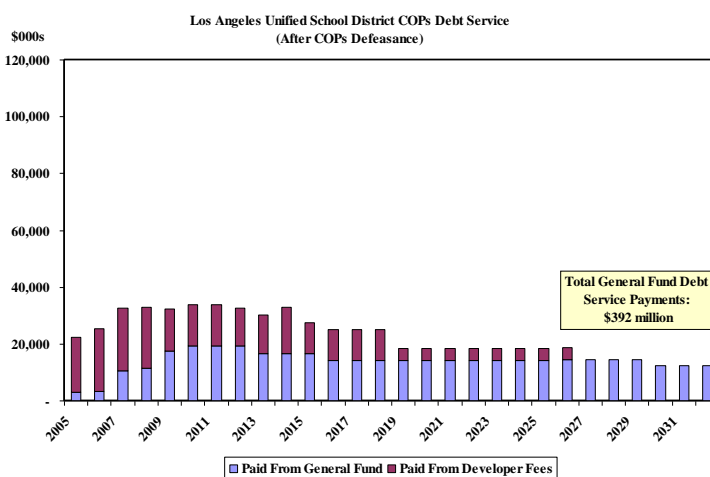


Chart 5



¹ Debt service on these COPs is currently being paid from developer fees.



SECTION III: THE MARKET FOR THE DISTRICT'S DEBT

A. Municipal Bond Market

The District's bonds, COPs and tax and revenue anticipation notes ("TRANS") are issued and traded in the United States' municipal bond market, a deep and highly liquid market. The major groups of investors in this market include insurance companies, bond funds, hedge and arbitrage funds, investment banks, trust departments, investment advisors, individual investors and money market funds. Each of these market participants may exhibit differing preferences for the structure and maturities of the bonds, COPs or TRANS that they purchase. As one of the largest issuers of municipal bonds in the country, the District is able to draw significant attention from all of these investor groups. The table to the right is a listing of the largest institutional holders of the District's bonds.

The borrowing cost that the District pays its investors is a function of market interest rate levels, anticipated Federal Reserve policy actions and, most importantly, the investment community's perception of and demand for the District's credit. Investors demand rates of return on their investments commensurate with their perception of the District's ability and willingness to repay its obligations as well as the District's overall financial, debt and economic performance compared to other issuers. The investment community has historically viewed the District's bonds and COPs as high quality investment grade securities, owing to the District's strong financial position, a vast local economy, significant access to voter-approved tax levies, and a pristine debt service payment track record.

Top 25 Institutional Holders of LAUSD Bonds*

	Firm Name	\$ Thousands
1	AIG Global Investment Group Inc (AIG)	\$ 651,420
2	Franklin Templeton Investments	328,720
3	The Vanguard Group Inc	232,570
4	Nuveen Asset Management Inc	175,120
5	Deutsche Asset Management	152,527
6	AllianceBernstein LP	74,695
7	Hartford Investment Management Co (HIMCO)	63,360
8	JPM Morgan Asset Management	56,079
9	Putnam Investments	46,475
10	Ambac Capital Management Inc	45,705
11	The Chubb Corp	43,645
12	GE Asset Management	43,350
13	SAFECO Asset Management Co	43,100
14	Berkley Dean & Co Inc	42,170
15	Fidelity Management & Research Co	41,050
16	Western Asset Management Co (WAMCO)	38,960
17	JPMorgan Asset Management	34,147
18	The Dreyfus Corp	28,435
19	USAA Investment Management Co	26,000
20	Mellon Private Wealth Management Group	24,000
21	American Century Investment Management	23,615
22	BlackRock International	22,897
23	Morgan Stanley Investment Management Inc	21,617
24	Deutsche Asset Management	18,895
25	Van Kampen Investments Inc	17,067
	Total	\$ 2,295,619

*Memorandum: Many of LAUSD's bonds are owned by individual investors and trust departments on behalf of individual investors. Merrill Lynch's retail accounts hold over \$400 million of LAUSD bonds alone.

Source: The Maxx Report, June 30, 2006

Traditionally, the large numbers of investors residing in California and the State's progressive income tax system have provided investors with incentives to purchase the District's bonds and COPs. During recent years, however, investor perception of California debt weakened due to the State's credit deterioration, investor concerns over the magnitude of the State's budget shortfalls and massive issuance of energy-crisis and economic recovery bonds by the State. During this period, the State's credit was downgraded by the three major rating agencies to the lowest level of any state. The State's borrowing costs rose accordingly as did interest costs for issuers viewed as "agencies" of the State, such as LAUSD, even though the District's credit ratings remained very strong and well-above those of the State.

The impact of the State's "penalty" on LAUSD was not as great as the penalty on the State itself, reflecting the District's ability to maintain its high ratings. The "State penalty" has shown some reduction recently as rating agencies have modestly upgraded the State due to its reduced budget deficits. However, the State's ratings are still well below the triple-A level enjoyed by the State when its fiscal health was much stronger and, as a result, California issuers such as the District may

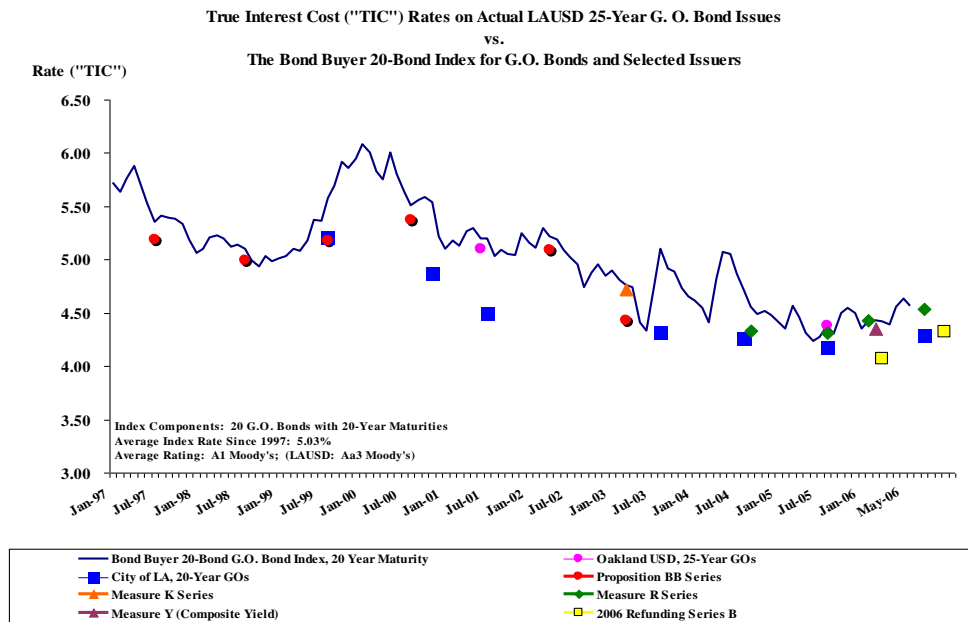


continue to have to pay interest costs at higher spreads to national names than would have otherwise been the case.

B. Cost of the District's Fixed Rate and Variable Rate Debt

B.1. Fixed Rate Debt. All of the District's General Obligation Bond issues and many of its COPs issues carry fixed interest rates. Since reaching a cyclical high in 1999, fixed interest rates have fallen to historically low levels. This has helped the District achieve very low interest cost on its General Obligation Bonds when compared to industry benchmarks such as the The Bond Buyer 20-Bond Index, as shown in Chart 6 below. A listing of the true interest cost ("TIC") for each series of 25-year General Obligation Bond was provided earlier in Table 2 and in Table 10 for the District's fixed-rate COPs.

Chart 6



B.2. Variable Rate Debt. Current statutory provisions make it impossible for the District to issue variable rate General Obligation Bonds, as ancillary costs such as remarketing fees, auction agent fees and dealer fees cannot be paid from voter approved tax levies. Thus, with the vast majority of the District's debt necessarily being issued as fixed rate bonds, the District has looked to its COPs issuance program to achieve debt portfolio diversification in the form of variable rate COPs. The District has issued four series of variable rate COPs, as summarized earlier in Table 11. The interest rates on these COPs vary with the movement of interest rates at the short end of the yield curve, which has resulted in low interest expense due to historically low interest rates in the recent market.

SECTION IV: THE DISTRICT'S CREDIT RATINGS

A. Long-Term Credit Ratings on General Obligation Bonds and Certificates of Participation

Long-term credit ratings provided by a rating agency are an independent assessment of the relative credit risk associated with purchasing and holding a particular bond through its scheduled term of repayment. Long-term credit ratings serve as unbiased opinions of a borrower's financial strength and ability to repay its debt on a timely basis. Long-term credit ratings are one of the most important indicators of creditworthiness readily available to the investment community and have a direct impact on the borrowing rates paid by the District.

Moody's Investors Service ("Moody's"), Standard & Poor's ("S&P"), and Fitch Ratings ("Fitch") currently rate the District's General Obligation Bonds as Aa3, AA-, and A+, respectively, as shown in Chart 7. Fitch downgraded the District in Fiscal Year 2004-05 from AA- to A+, citing as the principal rationale the reduction in the District's reserves from a previous level of 10% of expenditures in Fiscal Year 2002-03 to 5% of expenditures in Fiscal Years 2003-04 and 2004-05. Despite the downgrade by Fitch, the District's General Obligation Bond ratings are generally "high quality investment grade" ratings. Moody's, S&P and Fitch currently rate the District's COPs in the "upper medium grade" category as A1/A2, A+ and A, respectively. General Obligation Bond ratings are typically one to two notches higher than those of COPs, owing to the superior credit strength of the *ad valorem* property taxes pledged to repay General Obligation Bonds versus the General Fund pledge that supports repayment of COPs.

In addition to the rating itself, each rating agency publishes an outlook on the rating. Outlooks are either "Positive", "Stable" or "Negative." A "Positive" outlook indicates a possible upgrade in the rating may occur; a "Negative" outlook indicates a possible rating downgrade may occur; and a "Stable" outlook indicates that neither an upgrade nor a downgrade is anticipated to occur. As of June 30, 2006, both Moody's and S&P had removed their respective Negative outlooks on the District ratings. Citing the District's improved financial flexibility and reserves, each of the two agencies assigned an outlook of "Stable" for the District's ratings. Fitch has also assigned a "Stable" outlook to its rating of the District.

Recognizing the importance of maintaining high quality ratings, the Board of Education adopted a Budget and Finance Policy that, among other things, establishes a minimum 5% General Fund reserve, effective July 1, 2005. The Chief Financial Officer notes, however, that the District's 5% reserve is comprised of both restricted and unrestricted balances, whereas the average unrestricted balance is about 9% for unified school districts in California. A key objective for the District going



forward is to rebuild its unrestricted reserves above the 5% mark so that additional resources will be available to deal with significant fiscal challenges such as those experienced in Fiscal Year 2003-04.

Chart 7 Credit Quality Tranches <i>(LAUSD G.O. Bond Ratings Highlighted in Yellow)</i> <i>(LAUSD COPs Ratings Highlighted in Green)</i>			
	Moody's	S&P	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium Grade	A1	A+	A+
	A2	A	A
	A3	A-	A-
Medium Grade	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
Below Investment Grade	Ba1 and lower	BB+ and lower	BB+ and lower

A history of the District's General Obligation Bond and COPs ratings is presented in Appendix 4.

B. Short-Term Credit Ratings on Tax and Revenue Anticipation Notes

The District issued tax and revenue anticipation notes ("TRANS") from Fiscal Year 1983-84 through Fiscal Year 1986-87 and each fiscal year since Fiscal Year 1991-92 to finance periodic cash flow deficits. The District has always received the highest possible short-term ratings from Moody's (MIG1) and S&P (SP-1+) on its TRANS.

SECTION V: DEBT RATIOS

A. Use of Debt Ratios

Pursuant to the District's Debt Management Policy set forth in Appendix 5, the Chief Financial Officer must calculate certain debt factors and debt burden ratios, compare them to benchmarks and report the results in this Debt Report. Measuring the District's debt performance through the use of debt ratios provides a convenient way to compare the District to other borrowers. The most common debt ratios applied to school districts are:

- ☐ **Ratio of Outstanding Debt to Assessed Value.** The formula for this computation is contained in Section 15106 of the Education Code. The ratio is calculated for both "Direct Debt" (i.e., general obligation bonds) and "Combined Direct Debt" (both general obligation bonds and COPs), the latter commonly referred to as "Overall Debt Burden" in the California Municipal Statistics Overlapping Debt Statement. It is important to monitor the levels and growth of Direct Debt and Overall Direct Debt as they portray the debt burden borne by our taxpayers and serve



as proxies for taxpayer capacity to take on additional debt in the future. The District must be mindful not to overburden its taxpayers by issuing debt too quickly, for example.

- **Ratio of Outstanding Debt Per Capita.** The formula for this computation is Outstanding Debt divided by the population residing within the District's boundaries. Ratios are computed for both "Direct Debt Per Capita" and "Overall Debt Per Capita." It is important to monitor these ratios as they attempt to measure the degree to which debt is concentrated, i.e. whether it is spread across a large or small population.
- **Ratio of Annual Lease Debt Service to General Funds Expenditures.** The formula for this computation is annual lease debt service expenditures divided by General Funds (i.e., General and Debt Service Funds) expenditures (excluding interfund transfers) as reported in the most recent Comprehensive Annual Financial Report.
- **Proportion of Fixed-Rate and Variable-Rate COPs Issues.** The Debt Management Policy requires the District to keep its variable rate exposure, to the extent not hedged or swapped to fixed rate, at or below 20% of the total principal of outstanding COPs or \$100 million, whichever is less. If variable rate debt is issued, the Chief Financial Officer periodically, but at least annually, determines whether it is appropriate to convert the debt to fixed interest rates. No such conversions were recommended in Fiscal Year 2005-06.

B. LAUSD's Compliance With Debt Management Policy; Debt Levels Compared to Other School Districts

Table 12 provides a summary of the District's performance against policy benchmarks, targets and ceilings for debt paid from General Fund or other resources controlled by the District, such as developer fees. The District's policy calls for such debt service to be no more than 2 – 2 ½ % of General Funds Expenditures. In addition, the Board imposed an even more restrictive COPs debt service ceiling of \$105.0 million in 2004. The District's actual performance is well within the policy targets and ceilings.

Table 12
Policy Benchmarks, Targets and Ceilings for Debt Paid
From General Fund or Other District Resources (COPs)
 (as of June 30, 2006)

Factor	Benchmark/Target	Ceiling	LAUSD Actual	Over(Under) Policy Ceiling
COPs Gross Debt Service Limit (percentage)	2% of General Funds Expenditures (FY 2005-06)	2.5% of General Funds Expenditures	0.4%	(2.1%)
COPs Gross Debt Service Limit (dollars)	Not applicable	\$105,000,000	\$25,477,154¹	(\$79,522,846)
Unhedged Variable Rate Debt as % of Total COPs Debt		20%	0.0%	(20%)

The District is the largest independent public school district in the United States. On the basis of its size, one could argue that it is appropriate to compare LAUSD to other entities with similar size.

¹ Includes the annual base rental payments deposited into the sinking fund for the 2000 QZABs; excludes base rental payments into the sinking fund of the 2005 QZABs, as that issue has been economically defeased.



However, those types of entities comprise a heterogeneous collection of cities, states, school districts and other public agencies rather than a homogenous group such as school districts. Thus, the Debt Management Policy requires that the Chief Financial Officer include a comparison of the District to the cohort of other large school districts, even though that category includes districts with varying types of funding mechanisms different from the District's funding mechanisms and includes no other district as large as LAUSD.

Table 13 below sets forth the debt burden ratios that recognize the direct debt and overall debt of the District compared to benchmarks for large school districts whose ratings are in the double-A or higher rating category.

Due to the statistical dispersion of the underlying data for the benchmarks in Table 13 and the large size of the District's bonding program relative to other large school districts, the District's debt burden ratios are not unexpectedly higher than most of the benchmarks. Nevertheless, the District believes the "large, highly-rated" school district cohort to be the most appropriate cohort group against which it should be compared.

Table 13
Policy Benchmarks for District's Direct and Overall Debt
(As of June 30, 2006)

Debt Burden Ratio	Benchmark	Benchmark's Value	LAUSD Actual¹
Direct Debt to Assessed Value	Moody's Median for Aa Rated School Districts With Student Population Above 200,000	1.10%	1.56%
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000	1.50%	1.56%
Overall Debt to Assessed Valuation	Moody's Median for Aa Rated School Districts With Student Population Above 200,000	2.60%	3.20%
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000	3.20%	3.20%
Direct Debt Per Capita	Standard & Poor's Median for AA Rated School Districts With Student Population Above 150,000	\$736	\$1,188.5
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000	\$847	\$1,188.5
Overall Debt Per Capita	Standard & Poor's Median for AA Rated School Districts With Student Population Above 150,000	\$1,665	\$2,331.2
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000	\$2,639	\$2,331.2

¹ The District's Comprehensive Annual Financial Report ("CAFR") reports these figures differently by adjusting outstanding bonds and COPs for \$117.224 million of unamortized bond premiums and discounts.



APPENDIX 1

Los Angeles Unified School District Debt Service Payments on Outstanding General Obligation Bonds



APPENDIX 1

LOS ANGELES UNIFIED SCHOOL DISTRICT General Obligation Bonds, Semi-Annual Debt Service (As of June 30, 2006)

Payment Date	Election of 1997 Bonds Series A-F and Refundings: ¹	Election of 2002 Bonds Series A and Refundings: ¹	Election of 2004 Series A-F: ¹	Election of 2005 Series A-D Series D (2006): ¹	Fiscal Year Totals: ¹
7/1/2006	117,700,350.64	57,088,647.92	85,140,329.84	6,853,080.84	
1/1/2007	51,684,193.14	52,082,316.25	24,293,115.63	9,562,438.38	404,404,472.64
7/1/2007	119,234,193.14	62,252,316.25	84,818,115.63	9,562,438.38	
1/1/2008	50,096,285.01	51,972,988.75	23,021,990.63	9,562,438.38	410,520,766.17
7/1/2008	120,841,285.01	66,717,988.75	80,871,990.63	37,932,438.38	
1/1/2009	48,443,880.01	51,781,303.75	21,789,488.13	8,927,785.26	437,306,159.92
7/1/2009	122,423,880.01	71,461,303.75	82,174,488.13	48,272,785.26	
1/1/2010	46,776,296.26	51,486,103.75	20,472,710.63	7,999,411.26	451,066,979.05
7/1/2010	123,411,296.26	76,601,103.75	44,742,710.63	44,579,411.26	
1/1/2011	44,909,048.13	50,964,053.75	19,991,099.38	7,128,623.76	412,327,346.92
7/1/2011	124,469,048.13	82,134,053.75	45,276,099.38	42,008,623.76	
1/1/2012	42,890,793.13	50,233,523.75	19,452,130.63	6,265,342.51	412,729,615.04
7/1/2012	126,175,793.13	88,088,523.75	45,872,130.63	42,835,342.51	
1/1/2013	40,764,620.63	49,261,290.00	18,856,186.88	5,382,367.51	417,236,255.04
7/1/2013	129,079,620.63	94,336,290.00	46,471,186.88	32,027,367.51	
1/1/2014	38,366,985.63	48,195,932.50	18,249,786.88	4,718,173.75	411,445,343.78
7/1/2014	131,526,985.63	101,015,932.50	47,134,786.88	24,703,173.75	
1/1/2015	35,820,201.88	46,896,001.25	17,592,893.13	4,192,355.00	408,882,330.02
7/1/2015	134,185,201.88	108,236,001.25	47,837,893.13	12,272,355.00	
1/1/2016	33,189,794.38	45,266,076.25	16,891,038.13	4,001,125.00	401,879,485.02
7/1/2016	136,849,794.38	115,906,076.25	48,596,038.13	12,451,125.00	
1/1/2017	30,437,220.63	43,402,698.12	16,132,497.50	3,800,309.38	407,575,759.39
7/1/2017	139,432,220.63	124,362,698.12	49,407,497.50	12,650,309.38	
1/1/2018	27,593,224.38	41,321,703.75	15,322,153.75	3,588,684.38	413,678,491.89
7/1/2018	143,393,224.38	133,016,703.75	50,257,153.75	12,863,684.38	
1/1/2019	24,566,161.88	39,032,553.75	14,469,103.75	3,366,809.38	420,965,395.02
7/1/2019	146,801,161.88	148,557,553.75	51,164,103.75	13,081,809.38	
1/1/2020	21,511,224.38	36,161,460.00	13,552,978.75	3,134,334.38	433,964,626.27
7/1/2020	149,966,224.38	160,636,460.00	52,112,978.75	13,314,334.38	
1/1/2021	18,284,855.63	32,906,628.75	12,605,188.75	2,890,634.38	442,717,305.02
7/1/2021	153,269,855.63	174,071,628.75	53,100,188.75	13,550,634.38	
1/1/2022	14,894,959.38	29,379,523.75	11,613,428.75	2,634,706.88	452,514,926.27
7/1/2022	156,819,959.38	189,379,523.75	54,153,428.75	13,804,706.88	
1/1/2023	11,330,221.88	25,382,718.75	10,558,591.25	2,365,778.75	463,794,929.39
7/1/2023	142,375,221.88	207,072,718.75	55,263,591.25	13,005,778.75	
1/1/2024	8,068,259.38	20,846,875.00	9,448,798.75	2,105,218.75	458,186,462.51
7/1/2024	120,973,259.38	227,876,875.00	56,428,798.75	13,265,218.75	
1/1/2025	5,262,390.63	15,671,125.00	8,281,843.75	1,831,525.00	449,591,036.26
7/1/2025	102,992,390.63	207,461,125.00	57,651,843.75	13,056,525.00	
1/1/2026	2,794,181.25	10,895,418.75	7,054,625.00	1,554,365.00	403,460,474.38
7/1/2026	57,514,181.25	221,215,418.75	58,914,625.00	13,334,365.00	
1/1/2027	22,158,215.63	5,658,306.25	5,793,518.75	1,263,487.50	385,852,118.13
7/1/2027	18,516,625.00	119,278,306.25	60,258,518.75	13,618,487.50	
1/1/2028	18,070,750.00	116,444,093.75	4,434,000.00	958,375.00	351,579,156.25
7/1/2028			61,684,000.00	13,928,375.00	
1/1/2029			3,002,750.00	637,500.00	79,252,625.00
7/1/2029			63,182,750.00	13,077,500.00	
1/1/1930			1,498,250.00	326,500.00	78,085,000.00
7/1/1930			61,428,250.00	13,386,500.00	74,814,750.00
Total	\$3,355,865,536.51	\$3,752,009,945.41	\$1,778,321,667.44	\$597,634,660.02	\$9,483,831,809.38

¹ Includes refunding bonds and excludes refunded bonds with respect to the particular bond authorization.



APPENDIX 2

Los Angeles Unified School District Debt Service Requirements on Intended Sales of Authorized but Unissued Bonds



APPENDIX 2

Debt Service Requirements on Intended Sales of Authorized but Unissued Bonds during Fiscal Years 2006-07 and 2007-08

Fiscal Year Ending June 30	FY 2006-07 GO Sales Debt Service	FY 2007-08 GO Sales Debt Service	Total Debt Service All Sales
2007	\$(3,921,188.44)		\$(3,921,188.44)
2008	68,384,437.27	13,125,000.00	81,509,437.27
2009	58,169,468.76	130,687,807.24	188,857,276.00
2010	58,160,618.76	130,729,464.80	188,890,083.56
2011	58,143,918.76	130,764,209.21	188,908,127.97
2012	58,079,656.26	130,801,271.05	188,880,927.31
2013	58,072,831.26	130,844,778.62	188,917,609.88
2014	58,094,781.26	130,888,335.20	188,983,116.46
2015	58,049,606.26	130,944,491.45	188,994,097.71
2016	58,030,456.26	130,996,646.05	189,027,102.31
2017	56,187,340.63	131,041,955.92	187,229,296.55
2018	57,047,259.38	131,108,160.86	188,155,420.24
2019	57,525,846.88	131,161,163.16	188,687,010.04
2020	54,528,518.75	131,218,440.13	185,746,958.88
2021	54,146,759.37	131,294,052.63	185,440,812.00
2022	57,754,843.74	131,349,646.05	189,104,489.79
2023	51,837,843.74	131,429,279.93	183,267,123.67
2024	52,209,593.74	131,502,263.49	183,711,857.23
2025	51,669,118.74	131,577,584.21	183,246,702.95
2026	51,978,034.37	131,667,549.67	183,645,584.04
2027	51,743,703.12	131,759,920.39	183,503,623.51
2028	52,755,662.50	131,855,719.08	184,611,381.58
2029	60,960,225.00	131,946,815.13	192,907,040.13
2030	60,932,843.75	132,062,682.57	192,995,526.32
2031	60,899,775.00	132,157,752.30	193,057,527.30
2032	60,867,875.00	132,281,029.93	193,148,904.93
2033		<u>95,767,528.95</u>	<u>95,767,528.95</u>
TOTALs:	\$1,422,309,830.12	\$3,260,963,548.02	\$4,683,273,378.14



APPENDIX 3

Los Angeles Unified School District Debt Service Payments on Outstanding Certificates of Participation



APPENDIX 3

Los Angeles Unified School District
Certificates of Participation Lease Obligations
Gross Debt Service¹
As of June 30, 2006
(\$ in thousands)

Fiscal Year Ending June 30	Paid From General Fund²	Paid From Developer Fees³	Total
2007	\$10,696.2	\$21,848.7	\$32,544.9
2008	11,483.9	21,397.7	32,881.7
2009	17,658.8	14,670.5	32,329.2
2010	19,291.6	14,585.8	33,877.4
2011	19,281.8	14,588.4	33,870.2
2012	19,288.1	13,454.6	32,742.6
2013	16,735.8	13,436.5	30,172.3
2014	16,735.8	16,138.4	32,874.2
2015	16,729.0	10,818.3	27,547.3
2016	14,328.0	10,785.0	25,113.0
2017	14,318.8	10,734.2	25,053.0
2018	14,320.5	10,783.2	25,103.8
2019	14,313.1	4,152.5	18,465.6
2020	14,307.1	4,156.0	18,463.1
2021	14,298.0	4,151.8	18,449.8
2022	14,293.7	4,146.2	18,439.9
2023	14,285.5	4,146.7	18,432.2
2024	14,280.4	4,144.1	18,424.4
2025	14,247.2	4,141.0	18,388.1
2026	14,494.2	4,139.4	18,633.6
2027	14,486.4	--	14,486.4
2028	14,472.6	--	14,472.6
2029	14,455.4	--	14,455.4
2030	12,329.2	--	12,329.2
2031	12,309.4	--	12,309.4
2032	<u>12,303.2</u>	<u>--</u>	<u>12,303.2</u>
Total	\$385,743.7	\$206,419.0	\$592,162.5

¹ The District has assumed certain interest rates for the variable rate lease obligations included in the above table.

² Includes the annual base rental payments deposited into the sinking fund for the 2000 QZABs; excludes base rental payments into the sinking fund of the 2005 QZABs, as that issue has been economically defeased.

³ In the event that insufficient developer fees are available to pay the indicated lease obligations, the General Fund would need to pay said obligations.



APPENDIX 4

Los Angeles Unified School District History of Underlying Long-Term Ratings



APPENDIX 4

Los Angeles Unified School District History of Underlying Long-Term Ratings¹

(Municipal Bond Insurance Policies Were Purchased to Allow the Ratings
to be Increased to Aaa/AAA/AAA on All Fixed-Rate Issues Since 1993)

Year	General Obligation Bonds			Certificates of Participation ¹			
	Moody's	Standard & Poor's	Fitch	Moody's ²	Standard & Poor's ³	Fitch	
1988	No issues to rate			A1	A+	Not rated	
1989	No issues to rate			A1	A+	Not rated	
1990	No issues to rate			A1	A+	A+	
1991	No issues to rate			A1	A+	A+	
1992	No issues to rate			No issues to rate			
1993	No issues to rate			A2	A-	A+	
1994	No issues to rate			A2	A-	A	
1995	No issues to rate			No issues to rate			
				Non-abatable	Abatable		
1996	No issues to rate			A1	A2	A-	A
1997	Aa3	AA-	AA-	A1	A2	A	A
1998	Aa3	AA-	AA-	A1	A2	A	A
1999	Aa3	AA-	AA	A1	A2	A	A+
2000	Aa3	AA-	AA	A1	A2	A	A+
2001	Aa3	AA-	AA	A1	A2	A+	A+
2002	Aa3	AA-	AA	A1	A2	A+	A+
2003	Aa3	AA-	AA-	A1	A2	A+	A
2004	Aa3	AA-	A+	A1	A2	A+	A-
2005	Aa3	AA-	A+	A1	A2	A+	A-
2006	Aa3	AA-	A+	A1	A2	A+	A

¹ Table does not include the ratings on the District long-term variable rate COPs; the ratings on those COPs issues reflect the ratings of the credit provider for each transaction.

² Beginning in 1996, Moody's began to rate non-abatable leases one notch higher than abatable leases; the other agencies do not make such a distinction.

³ Beginning in 2001, Standard and Poor's began to rate lease obligations only one notch (rather than the previous two notches) lower than the issuer's general obligation bond rating.



APPENDIX 5

Los Angeles Unified School District Debt Management Policy



LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION (REVISED) REPORT NO. 290-05/06

Office of the Chief Financial Officer
for presentation to the Board of Education on February 28, 2006

*adopted
3/28/2006*

SUBJECT: ANNUAL DEBT MANAGEMENT POLICY ADOPTION

A. PROPOSAL

It is proposed that the Board of Education adopts the attached Policy (Attachment A) approving Debt Management Policy ("the Policy") of the District and directing certain actions in connection therewith.

B. BACKGROUND

In April 2005, The Board approved a Debt Management Policy that established certain guidelines for the issuance of various types of debt instruments and other long-term financial obligations. The Policy requires that the Board reviews such Policy annually. The Office of the Chief Financial Officer recommends certain changes to the policy to better serve the District's interests. These changes are as follows:

1. The Policy requires preparation of an annual Debt Report which will be presented for the first time to the Board in March 2006
2. Debt factors, targets, and ceilings that involve COPs debt service remain unchanged except for technical correction related to District's variable rate exposure
3. The District's actual performance on debt factors, targets, and ceilings are included in the Debt Report to be presented to the Board in March
4. Added an exception for leases undertaken through the District's standard procurement process for all equipment with a useful life of less than six years
5. Give the Chief Financial Officer the authority to restructure escrow funds on any debt that has been refunded by the District subject to minimum savings targets as per Section 4.08 of the Policy.

C. POLICY IMPLICATIONS

Adoption of this report and the Policy will revise the current Debt Management Policy adopted by the Board in April 2005.

adopted 3/28/2006

D. BUDGET IMPLICATIONS

There are no budget implications for this action.

E. DESEGREGATION IMPACT STATEMENT

This action has been reviewed and does not require a desegregation impact statement.

F. RECOMMENDATIONS

It is recommended that the Board of Education adopts the attached Policy and approving certain actions in connection therewith.

Respectfully Submitted,

PREPARED BY:

ROY ROMER
Superintendent of Schools



BETTY T. NG
Controller

PRESENTED BY:



CHARLES A. BURBRIDGE
Chief Financial Officer

Attachment A

Los Angeles Unified School District DEBT MANAGEMENT POLICY

Prepared by:

The Office of the Chief Financial Officer

March 2006

DEBT MANAGEMENT POLICY

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The policies set forth in this Debt Management Policy (the "Policy") have been developed to provide guidelines for the issuance of general obligation bonds, certificates of participation ("COPs) and other forms of indebtedness by the Los Angeles Unified School District. While the issuance of debt can be an appropriate method of financing capital projects, careful and consistent monitoring of such debt issuance is required to preserve the District's credit strength and budget and financial flexibility. These guidelines will serve the District in determining the appropriate uses for debt financing and debt structures as well as establishing prudent debt management goals.

Background

The District enjoys some of the highest credit ratings of any major urban school district in the nation. The District's general obligation bonds are rated Aa3 by Moody's Investors Service, AA- by Standard & Poor's Corporation and A+ by Fitch Ratings. The District's COPs ratings for non-abatement leases are A1 (Moody's), A+ (Standard & Poor's) and A- (Fitch). These high credit ratings reduce the interest costs paid by the District on the amounts borrowed. Lower interest costs result in lower tax rates paid by the District's taxpayers and a reduced burden on the General Fund. These debt management policies are intended to maintain the District's high ratings so that access to borrowed funds is provided at the lowest possible interest rates. Additionally, these policies are intended to set forth selection criteria for certain financial consultants and attorneys which will ensure a fair and open selection process, provide opportunities for all firms, including small business enterprises, to participate in District contracts, and result in the selection of the best qualified advisors.

The District faces continuing capital infrastructure and cash requirements. In particular, the District is presently engaged in building new schools and modernizing schools with Facilities Improvement Program to be completed over the next several years. The costs of these requirements will be met, in large part, through the issuance of various types of debt instruments and other long-term financial obligations. Under "Proposition BB", "Measure K", "Measure R", and "Measure Y" adopted by the voters in April 1997, November 2002, March 2004 and November 2005, respectively, the District has already raised a combined \$13.605 billion in general obligation bond authorization for its Facilities Improvement Program and other capital and General Fund relief projects. Consequently, the District needs to anticipate increases in historical levels of such debt and other obligations, some of which may be repaid from the District's General Fund.¹ With these increases, the effects of decisions regarding type of issue, method of sale, and payment structure become ever more critical to the District's fiscal health. To help ensure the District's creditworthiness, an established policy of managing the District's debt is essential. To this end, the Board of Education of the District (the "Board") recognizes this Policy to be financially prudent and in the District's best economic interest.

¹ For purposes of this policy, long-term obligations such as lease payments in support of certificates of participation (COPs) will be considered "debt."

Article I. Purpose and Goals

The purpose of the Policy is to provide a functional tool for debt management and capital planning, as well as to enhance the District's ability to manage its debt and lease financings in a conservative and prudent manner. In following this Policy, the District shall pursue the following goals:

- ☐ The District shall strive to fund capital improvements from referendum-approved bond issues to preserve the availability of its General Funds for District operating purposes and other purposes that cannot be funded by such bond issues.
- ☐ The District shall endeavor to attain the best possible credit rating for each debt issue (with or without bond insurance) in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
- ☐ The District shall take all practical precautions and proactive measures to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
- ☐ The District shall remain mindful of debt limits in relation to assessed value growth within the school district and the tax burden needed to meet long-term capital requirements.
- ☐ The District shall consider market conditions and District cash flows when timing the issuance of debt.
- ☐ The District shall determine the amortization (maturity) schedule which will best fit with the overall debt structure of the District at the time the new debt is issued.
- ☐ The District shall give consideration to matching the term of the issue to the useful lives of assets whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- ☐ The District shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt and the financing plans of local, state and other governments which overlap with the District.
- ☐ The District shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible categorical grants, revolving loans or other State/federal aid, so as to minimize the encroachment on the District's General Fund.
- ☐ The District shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in an efficient and economical manner.

The key financial management tools and goals that are intrinsic to the Policy include:

- A. Fund Balance Policy: The District recognizes the importance of emergency reserves that can provide a financial cushion in years of poor revenue receipts. A Reserve Fund Policy has been adopted by the Board.
- B. Capital Financing Plan: The Office of the Chief Financial Officer will prepare a 5 year Capital Financing Plan in conjunction with the capital budget. The Plan will detail the sources of financing for all facilities in the capital budget, establish funding priorities and review the impact of all borrowings on the District's long-term debt affordability ratios. The Plan will consider all potential sources of financing, including non-debt options and ensure that these financing sources are in accordance with the goals of this policy. The Office of the Chief Financial Officer will revise the Plan annually. See Articles III and IV herein.
- C. Annual Debt Report: The Chief Financial Officer will annually prepare for and submit to the Superintendent and the Board a Debt Report which reviews the outstanding debt of the District as further described under Section 3.08(c) herein.

Article II. Authorization

Section 2.01 Authority and Purposes of the Issuance of Debt

The laws of the State of California authorize the issuance of debt by the District, and confer upon it the power and authority to make lease payments, contract debt, borrow money, and issue bonds for public improvement projects. Under these provisions, the District may contract debt to pay for the cost of acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and equipping such projects, or to refund existing debt or to provide for cash flow needs.

Section 2.02 Types of Debt Authorized to be Issued

A. Short-Term: The District may issue fixed-rate and/or variable rate short-term debt which may include tax and revenue anticipation notes ("TRANS") when such instruments allow the District to meet its cash-flow requirements. However, the District shall generally manage its cash position in a manner so that internally generated cash flow is sufficient to meet expenditures. The District may also issue commercial paper in the context of providing funding of shorter term acquisitions, such as equipment, or interim funding for capital costs that will ultimately be replaced with certificates of participation ("COPs"). The District may also participate in an annual pooled financing of delinquent property taxes to the extent that the Chief Financial Officer determines such financing produces significant benefit to the District.

B. Long-Term: Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. In so doing, the District recognizes that future taxpayers who will benefit from the investment will pay a share of its cost. Projects which are not appropriate for spreading costs over future years will not be debt financed. Long-term debt will, under no circumstances, be used to fund District operations. The District may issue long-term debt which may include, but is not limited to general obligation bonds ("G. O. Bonds"), including general obligation bonds issued pursuant to Proposition 39. The District may also enter into long-term leases and/or COPs for public facilities, property, and equipment.

C. Equipment Financing: Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on debt capacity and budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. With the exception of leases undertaken through the District's standard procurement process, all equipment with a useful life of less than six years shall be funded on a pay-as-you-go basis unless the following conditions are met:

- i. In connection with the proposed District budget, the Superintendent makes the finding that there is an "economic necessity" based on a significant economic downturn, earthquake or other natural disaster and there are no other viable sources of funds to fund the equipment purchase.

- ii. The Board concurs with the Superintendent's finding in the adoption of the budget.
 - iii. The various debt ceilings in Section 3.08 of this Policy are not exceeded.
- D. Lease Financing of Real Property: Lease financing for facilities is appropriate for facilities for which there is insufficient time to obtain voter approval or in instances where obtaining voter approval is not feasible. Such financings will be structured in accordance with Section 3.01 of the Policy. If and when voter approved debt proceeds become available subsequently, the District will use such proceeds to take out the financing where appropriate.
- E. Identified Repayment Source: The District will, when feasible, issue debt with a defined revenue source in order to preserve the use of General Fund supported debt for projects with no stream of user-fee revenues. Examples of revenue sources include voter-approved taxes that repay general obligation or special tax bonds.
- F. Use of General Obligation Bonds: Voter-approved general obligation bonds typically provide the lowest cost of borrowing. General obligation bond debt to the extent authorized for the District requires either two-thirds approval of the voters (in the case of traditional general obligation bonds) or 55% approval of the voters (in the case of general obligation bonds issued pursuant to Proposition 39). In recognition of the difficulty in achieving the required two-thirds voter-approval or 55% voter approval, as the case may be, to issue general obligation bonds, such bonds will be generally limited to facilities and projects that provide wide public benefit and for which broad public support has been generated.
- G. Use of Revenue Bonds: Revenue bonds supported solely from fees are not included when bond rating agencies calculate debt ratios. Repayment of such bonds would rely on dedicated, pledged funds such as developer fees and/or redevelopment agency pass-throughs. Accordingly, in order to preserve General Fund debt capacity and budget flexibility, revenue bonds will be preferred to General Fund supported debt when a distinct and identifiable revenue stream can be identified to support the issuance of bonds.
- H. Use of Asset Transfer COPs: The District will restrict the use of an "asset transfer" COPs to finance emergency capital needs for which there are no other viable financing options. Additionally, asset transfer COPs may be used if significant savings in financing costs can be generated compared to other financing alternatives.
- I. Pay-As-You-Go Financing: Except in extenuating circumstances, the District will fund routine maintenance projects in each year's capital program with pay-as-you-go financing. Extenuating circumstances may include unusually large and non-recurring budgeted expenditures, or when depleted reserves and weak revenues would require the delay or deletion of necessary capital projects.

Pursuant to the State law, the District can issue either fixed-rate, variable rate or capital appreciation debt, depending on the applicable law.

Section 2.03 **State Law**

Section 18 of Article XVI of the State Constitution contains the basic “debt limitation” formula applicable to the District.

Sections 1(b)(2) and 1(b)(3) of Article XIII A of the State Constitution allow the District to issue traditional general obligation bonds and Proposition 39 bonds, respectively. The statutory authority for issuing general obligation bonds is contained in Section 15000 *et seq.* of the Education Code. Additional provisions applicable only to Proposition 39 general obligation bonds are contained in Section 15264 *et seq.* of the Education Code. An alternative procedure for issuing general obligation bonds is also available in Section 53506 *et seq.* of the Government Code.

The statutory authority for issuing TRANs is contained in Section 53850 *et seq.* of the Government Code. Authority for lease financings is found in Section 17455 *et seq.* of the Education Code and additional authority is contained in Sections 17400 *et seq.*, 17430 *et seq.* and 17450 *et seq.* of the Education Code. The District may also issue Mello-Roos bonds pursuant to Section 53311 *et seq.* of the Government Code.

Section 2.04 **Annual Review**

The Policy shall be reviewed and updated at least annually and presented to the Board for approval as necessary. The Chief Financial Officer is the designated administrator of the Policy and has overall responsibility, with the Board’s approval, for decisions related to the structuring of all District debt issues. The Chief Financial Officer may delegate the day-to-day responsibility for managing the District’s debt and lease financings. The Board is the obligated issuer of all District debt and awards all purchase contracts for bonds, COPs, TRANs and any other debt issuances.

Article III. **Structural Features, Legal and Credit Concerns**

Section 3.01 **Structure of Debt Issues**

A. Maturity of Debt: The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. The final maturity of the debt shall be equal to or less than the useful life of the assets being financed, and the average life of the financing shall not exceed 120% of the average life of the assets being financed.

- i. General Obligation Bonds: The final maturity of General Obligation bonds will be limited to the shorter of the average useful life of the asset financed or 25 years when such bonds are issued pursuant to the Education Code. General Obligation bonds may be structured with a term to maturity no longer than 40 years if issued pursuant to the Government Code; however, the selected term to maturity would have to be appropriate relative to the average useful lives of the assets financed. General Obligation bond issues will generally be sized to the amount reasonably expected to be required for two year's commitments.
- ii. Lease-Purchase Obligations: The final maturity of equipment obligations will be limited to the average useful life of the equipment to be financed. The final maturity of real property obligations will be determined by the size of the financing, 15 years for small issues, 20 years for large issues and 30 years for exceptional projects.
- iii. Mello-Roos Obligations and Revenue Bonds: These obligations, although repaid through additional taxes levied on a discrete group of taxpayers or from pledged developer fees and/or redevelopment funds, constitute overlapping indebtedness of the District and have an impact on the overall level of debt affordability. The District will develop separate guidelines for the issuance of such obligations as the need arises.

B. Debt Service Structure: The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its credit for future use. Annual debt service payments will generally be amortized on a level basis per component financed; however, slower principal amortization may occur where permissible to meet debt repayment goals.

C. Capitalized Interest: Unless required for structuring purposes, the District will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense. Certain types of financings such as COPs may require that interest on the debt be paid from capitalized interest until the District has use and possession of the underlying project. However, the District may pledge assets (and has done so on many COPs financings in the past) as collateral for the issue in order to eliminate the need for capitalized interest.

D. Call Provisions: The Chief Financial Officer and Controller, based upon analysis from the financial advisors of the economics of callable versus non-callable features, shall set forth call provisions for each issue.

Section 3.02 Sale of Securities

There are three methods of sale: competitive, negotiated and private placement. All three methods of sale shall be considered for all issuance of debt to the extent allowed by law, as each method has the potential to achieve the lowest financing cost given the right conditions. Any award through negotiation shall be subject to approval by the District, generally the Chief Financial Officer or other person designated by the Chief Financial Officer, to ensure that interest costs are in accordance with comparable market interest rates. When a competitive bidding process is deemed the most advantageous method of sale for the District, award will be based upon, among other factors, the lowest offered True Interest Cost ("TIC"). While not used as frequently as negotiated or competitive sale methods, a private placement sale would be appropriate when the financing can or must be structured for a single or limited number of purchasers, such as occurred when the District's QZAB programs were structured in 2000 and 2005 and when the 2001 Series C COPs were structured in 2001.

Section 3.03 Markets

The District shall consider products and conditions in both domestic and international capital markets in meeting the District's financing needs. When practical in its financing program, the District shall consider local and regional markets as well as retail and institutional investors.

Section 3.04 Credit Enhancements and Derivatives

The District may enter into credit enhancement agreements such as municipal bond insurance and letters of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the issuance. The District shall use a competitive process to select providers of such products to the extent applicable.

The District may also undertake hedging strategies in connection with its debt issues. The Chief Financial Officer will develop an appropriate policy regarding interest rate swaps, interest rate caps and collars, rate locks and other derivatives for approval by the Board. Such policy, if approved, will be integrated into this Policy.

Section 3.05 Impact on Operating Budget

When considering any debt issuance, the potential impact of debt service and additional operating costs induced by new projects on the operating budget of the District, both short and long-term, will be evaluated. The ratio of annual debt service to General Fund expenditures is one method. The cost of debt issued for major capital repairs or replacements should be judged against the potential cost of delaying such repairs.

Section 3.06 **Debt Limitation**

Section 15106 of the Education Code limits the District's total outstanding debt (i.e., the principal portion only) to 2.5% of the assessed valuation of the taxable property of the District. TRANS and lease payment obligations in support of COPs generally do not count against this limit except as provided in Section 17422 of the Education Code.

Section 3.07 **Debt Issued to Finance Operating Costs**

The District cannot finance general operating costs from debt having maturities greater than thirteen months. However, the District may deem it necessary to finance cash flow requirements under certain conditions. Such cash flow borrowing must be payable from taxes, income, revenue, cash receipts and other moneys attributable to the fiscal year in which the debt is issued. General operating costs include, but may not be limited to, those items normally funded in the District's annual operating budget and having a useful life of less than one year.

Section 3.08 **Debt Burden Ratios and Debt Affordability Criteria**

A. Debt Burden Ratios: The following debt burden ratios should be considered in developing debt issuance plans:

- ☐ Ratio of Outstanding Debt to Assessed Value. The formula for this computation is contained in Section 15106 of the Education Code. The ratio shall be calculated for both "Direct Debt (G.O.s)" and "Combined Direct Debt (G.O.s and COPs) or Overall Debt Burden" typically contained in the Overlapping Debt Statement prepared by California Municipal Statistics.
- ☐ Ratio of Outstanding Debt Per Capita. The formula for this computation is Outstanding Debt divided by the population residing within the District, based upon the most recent estimates as determined by the United States Bureau of the Census. Ratios shall be computed for both "Direct Debt Per Capita" and "Overall Debt Per Capita".
- ☐ Ratio of Annual Lease Debt Service to General Funds Expenditures. The formula for this computation is annual lease debt service expenditures divided by General Funds (i.e., General, Special, and Debt Service Funds) expenditures (excluding certain interfund transfers) as determined in the most recent CAFR.
- ☐ Proportion of Fixed-Rate and Variable-Rate COPs Issues. The District can benefit from some variable rate exposure in its portfolio of COPs issues. However, the District shall keep its variable rate exposure, to the extent not hedged or swapped to fixed rate, at or below 20% of the total principal of outstanding COPs or \$100 million, whichever is less. Under no circumstances will the District issue variable rate debt for arbitrage purposes. If variable rate debt is used, the Chief Financial Officer will periodically, but at least annually, determine whether it is appropriate to convert the debt to fixed interest rates.

B. Debt Affordability: The determination of how much indebtedness the District should incur will be based on a Capital Financing Plan (the "Plan") that is currently being developed by the Office of the Chief Financial Officer, which analyzes the long-term infrastructure needs of the District, and the impact of planned debt issuances on the long-term affordability of all

outstanding debt. The Plan will be based on the District's current five-year capital plan and will include all District financings to be repaid from the General Fund or special funds. The affordability of the incurrence of debt will be determined by calculating various debt ratios (itemized below) which would result after issuance of the debt and analyzing the trends over time.

C. Targets and Ceilings for Debt Affordability: One of the factors contributing to the District's high credit ratings is its moderate General Fund-supported debt level relative to other large issuers and as compared to the resources available to repay the debt. The issuance of debt to be repaid from the General Fund and other internal District resources (typically, the District's certificates of participation) must be carefully monitored to maintain a balance between debt and said resources.

The District's credit environment is also affected by the District's issuance of its general obligation bonds paid from voter approved tax levies as well as the debt issuance activities of other agencies (for example, the City of Los Angeles, the County of Los Angeles and the Los Angeles Community College District) whose jurisdictions overlap those of the District. It is important for the District to examine debt burden ratios for such debt as well, even though such debt is not paid from the District's General Fund or other internal resources. Further, the tax receipts used to repay the Districts general obligation bonds are levied and collected by the County of Los Angeles and are not controlled by the District..

Table 1 provides a listing of the debt burden factors that will be monitored by the Chief Financial Officer in the case of debt to be repaid from the General Fund or other District resources. The measured debt factors will be compared to targeted and maximum levels for those factors. The targets and ceilings are intended to guide policy. The targets and ceilings do not mean that debt issuance is automatically approved if there is room under a particular target or ceiling. On the contrary, each and every proposed debt issuance must be individually presented to and approved by the Board of Education.

Table 2 indicates the benchmark debt burden ratios to be monitored by the Chief Financial Officer that recognize the combined direct debt and overall debt of the District, as applicable. The Office of the Chief Financial Officer shall annually prepare or cause to be prepared a Debt Report providing details of the calculations of debt ratios and projections of the impact of future debt issuance on the District's direct debt. The Office of the Chief Financial Officer shall also develop appropriate appendices to the Debt Report containing relevant information on any rating agency and/or GFOA debt policy guidelines with respect to debt burden ratios.

- i. Debt Ratios: The following table sets forth the debt ratios to be monitored under the Policy and their targeted levels and Policy ceilings, if applicable.

Table 1

Debt Factor	Target	Ceiling
COP Debt Service Limit (gross)	2.0% of General Fund Expenditures	2.5% of General Fund Expenditures
COP Gross Debt Service Cap	\$105 Million	

Table 2

Debt Burden Ratio	Benchmark
Direct Debt to Assessed Value	Moody's Median for Aa Rated School Districts With Student Population Above 200,000
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000
Overall Debt to Assessed Valuation	Moody's Median for Aa Rated School Districts With Student Population Above 200,000
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000
Direct Debt Per Capita	Standard & Poor's Median for AA Rated School Districts With Student Population Above 150,000
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000
Overall Debt Per Capita	Standard & Poor's Median for AA Rated School Districts With Student Population Above 150,000
	Standard & Poor's Mean for AA Rated School Districts With Student Population Above 150,000

"Direct Debt" includes all debt that is repaid from the General Fund or from any tax revenues deposited into special funds not supporting revenue bonds.

"Overall Debt" includes any debt that is paid from general tax revenues and special assessments by residents in the District. This includes debt issued by other agencies whose taxing boundaries overlap the District, such as the City of Los Angeles, the County of Los Angeles and the Metropolitan Water District, but excludes revenue bonds.

D. Monitor Impact on District Taxpayer of Voter-Approved Taxes: In addition to the analysis of the District's debt affordability, the Plan will review the impact of debt issuance on District taxpayers. This analysis will incorporate the District's general obligation bond tax levies as well as tax rates imposed by overlapping jurisdictions as reported in the District's Comprehensive Annual Financial Report (CAFR). In addition, the District will monitor the performance of the actual tax levy rate per \$100,000 of assessed value for each general obligation bond authorization versus what the tax levy rate was expected to be at the time of the original bond election and include said performance in the Debt Report. The Measure K, Measure R and Measure Y Bonds were each authorized with a tax levy limitation of \$60 per \$100,000 of assessed value to repay bonds issued under each authorization (Measure).

Section 3.09 Use of Corporations as Lessor for COPs Issues

The District has established two special purpose corporations to assist in COPs financings as lessor: the LAUSD Financing Corporation and the LAUSD Administration Building Financing Corporation. The District shall use these corporations rather than private corporations as lessor whenever feasible. The District shall maintain proper records relating to the corporations and prepare audits as required.

Article IV. Related Issues

Section 4.01 Capital Improvement Program

Planning and management of the District's Capital Improvement Program rests primarily with the Facilities Services Division under the Superintendent's direction, subject to review by the Bond Oversight Committee and approval by the Board of Education. The Facilities Master Plan and Strategic Execution Plans provide an overall description of the District's current Facilities Improvement Program. The Facilities Services Division will, as appropriate, supplement and revise these plans in keeping with the District's current needs for the acquisition, development and/or improvement of District's real estate and facilities. The plans must include a summary of total cost of each project, schedules for the projects, the expected quarterly cash requirements, and annual appropriations, in order for the projects to be completed.

The Office of the Chief Financial Officer shall prepare the annual Capital Financing Plan and a capital program budget as part of the annual budget for the District. The capital program budget shall identify all appropriations for the capital program, sources of funds, uses of funds, future funding requirements for project completion and an estimate of the capital program's impact on subsequent operating budgets. The District Board, upon advice from the Chief Financial Officer, may consider incurring subsequent debt to fund multiple phases of the Facilities Improvement Program.

Section 4.02 Reporting of Debt

The Comprehensive Annual Financial Report will serve as the repository for statements of indebtedness. The annual debt statement certifies the amount of (i) new debt issued, (ii) debt outstanding, (iii) debt authorized but not issued, (iv) assessed valuation and (v) outstanding debt expressed as a percentage of assessed valuation, each as of the end of the fiscal year to which the CAFR relates. The CAFR will be posted on the District's website as well as the District's dissemination agent's website.

Section 4.03 Financial Disclosure

The District shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government, the State of California, rating agencies, bond insurers, underwriters, bond counsel, investors, taxpayers, and other persons or entities entitled to disclosure to ensure compliance with applicable laws and regulations and agreements to provide ongoing disclosure.

The District shall make available its annual CAFRs, budgets and Official Statements on the official District website or on the dissemination agent's website so that interested persons have a convenient way to locate major financial reports and documents pertaining to the District's finances and debt.

Section 4.04 Review of Financing Proposals

All capital financing proposals involving a pledge of the District's credit through the sale of securities, execution of loans or lease agreements or otherwise directly or indirectly the lending or pledging of the District's credit initially shall be referred to the Chief Financial Officer who shall determine the financial feasibility of such proposal and make recommendations accordingly to the Board.

Section 4.05 Establishing Financing Priorities

The Chief Financial Officer shall administer and coordinate the Policy and the District's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue and marketing strategies. The Chief Financial Officer shall, as appropriate, report to the Superintendent and the Board regarding the status of the current and future year programs and make specific recommendations.

Section 4.06 Rating Agency, Bond Insurer and Credit Enhancer Relations

The District shall endeavor to maintain effective relations with the rating agencies, bond insurers and credit enhancers. The Chief Financial Officer along with the District's financial advisors shall meet with, make presentations to, or otherwise communicate with the rating agencies, bond insurers and credit enhancers on a consistent and regular basis in order to keep the agencies informed concerning the District's capital plans, debt issuance program, and other appropriate financial information.

Section 4.07 Investment Community Relations

The District shall endeavor to maintain a positive relationship with the investment community. The Chief Financial Officer shall, as necessary, prepare reports and other forms of communication regarding the District's indebtedness, as well as its future financing plans. This includes information presented to the media and other public sources of information. To the extent applicable, such communications shall be posted on the District's website.

Section 4.08 Refunding and Restructuring Policy

Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for structuring. The Chief Financial Officer shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding. The target net present value savings as a percentage of the refunded aggregate principal amount shall be no less than 3% per maturity unless, at the discretion of the Chief Financial Officer, a lower percentage is more applicable, such as, for transactions with only a few years until maturity or for COPs being defeased or redeemed from proceeds of G.O. Bonds.

The Chief Financial Officer shall be empowered to restructure escrow funds for the District's refunded Bonds and COPs from time to time when savings can be achieved. The Chief Financial Officer shall review a savings analysis of any proposed restructuring in order to make a determination regarding its cost-effectiveness. The target net savings shall be no less than \$1.0

million unless, at the discretion of the Chief Financial Officer, a lower amount is more appropriate given the nature of the particular escrow fund. Any savings from such restructuring shall be applied in accordance with legal and tax considerations and legal analysis at the time such savings are available.

Section 4.09 Investment of Borrowed Proceeds

The District acknowledges its on-going fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with California law governing the investment of public funds and with the permitted securities covenants of related bond documents executed by the District. Where applicable, the District's official investment policy shall govern specific methods of investment of bond related proceeds. The District shall competitively bid the purchase of investment securities, investment contracts, float contracts, forward purchase agreements and any other investments pertaining to its tax-exempt debt issues. An independent broker, registered investment advisor or the County of Los Angeles shall solicit bids for investment products. The District's underwriters, but not its financial advisors, may bid on investment products. Preservation of principal will be the primary goal of any investment strategy followed by the availability of funds, followed by return on investment.

The management of public funds shall enable the District to respond to changes in markets or changes in payment or construction schedules so as to (i) ensure liquidity and (ii) minimize risk.

Section 4.10 Federal Arbitrage Rebate Requirement

The District shall maintain or cause to be maintained an appropriate system of accounting to calculate bond investment arbitrage earnings in accordance with the Tax Reform Act of 1986, as amended or supplemented and applicable United States Treasury regulations related thereto.

Section 4.11 Transaction Records

The Chief Financial Officer or designee shall maintain complete records of decisions made in connection with each financing, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers and selection of investment products. Each transaction file shall include the official transcript for the financing, the final number runs and a post-pricing summary of the debt issue. The Chief Financial Officer shall timely provide a summary of each financing to the Board.

Section 4.12 Financing Team Members

A. Retention of Consultants

- i. General: All financial advisors, bond counsel, disclosure counsel and underwriters will be selected from a pool to be created through a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances. In isolated instances, such contracts may be awarded on a sole source basis if it is clear that an RFP/RFQ process would not be feasible or in the District's interests. The District's contracting policies will apply to all contracts with finance professionals. Generally, contracts for financial advisor and bond

counsel will be for one year with two one-year renewal options. In the event that the District issues bonds through a negotiated sale, the selection of underwriters will generally be for a single transaction. Underwriters may be selected for multiple transactions if multiple issuances are planned for the same project.

- ii. General Financial Advisor: The District will retain a general financial advisory team to provide general advice on the District's debt management program, financial condition, budget options and bond rating agency relations. Additionally, the general financial advisor will structure the District's General Obligation bond issuances and may be used on an as-needed basis to structure bond issuances that do not fall into the other categories of District debt obligations.
- iii. As-Needed Bond Counsel: The District will select a bond counsel team to be used on an as-needed basis to structure bond issuances which do not fall into the other categories of District debt obligations. Additionally, one or more of the firms will be selected to provide general legal advice on debt financing.
- iv. Other District Bond Programs: Financial advisory and bond counsel teams will be selected for the District's general lease financings, TRANS, Mello-Roos, special revenue bonds and any other bond program which may be created. Depending on particular expertise and consultant availability, some firms may be used on more than one program. However, efforts will be made to establish different teams to provide a number of firms the opportunity to participate in District contracts.

B. Use of Independent Financial Advisors

- i. Use of Independent Financial Advisors on Competitive Sales: The District will strive to hire financial advisors who do not participate in the underwriting or trading of bonds or other securities. Under certain circumstances, however, it may be in the District's interests to hire an investment banking firm to act as financial advisor on specific bond issues. In the event that a financial advisor working for the District does underwrite, the firm will, under no circumstances, be permitted to lead a syndicate which is bidding on the project for which the firm is acting as financial advisor. In some circumstances, such as a very routine financings and financings for which the financial advisor did not play a lead role in structuring the transaction and upon request of the firm, the District may allow the firm to participate in a bidding syndicate in a non-book running role.
- ii. Use of Independent Financial Advisors on Negotiated Sales: In recognition of the fact that in a negotiated sale the goals of the underwriters and the issuer are inherently in conflict, the District will hire financial advisors who do not participate in the underwriting or trading of bonds or other securities to represent the District. The only exception to this policy would be that if all independent financial advisory firms which responded to the RFP are found to be unqualified. In this event, the District may hire an underwriter to act as financial advisor to the

District. However, the underwriter would be prevented from participating in the underwriting of the transaction, and no firm which had any profit sharing or other type of agreement with any member of the underwriting team for the transaction in question or any other transaction for any issuer would be allowed to serve as financial advisor.

- iii. Use of Investment Advisors for Investment Advice: Although, in most instances, the Office of the Chief Financial Officer will make all investment decisions relative to temporary investments pending the expenditure of bond proceeds, a registered investment advisor may provide investment advice on refundings and other transactions with specialized investment needs.

C. Disclosure by Financing Team Members; Ethics

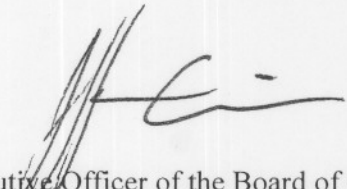
All financing team members will be required to provide full and complete disclosure, under penalty of perjury, relative to any and all agreements with other financing team members and outside parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which would compromise a firm's ability to provide independent advice which is solely in the best interests of the District, or which could reasonably be perceived as a conflict of interest. All financing team members shall abide by the Board's code of ethics.

Section 4.13 **Special Situations**

Changes in the capital markets, District programs and other unforeseen circumstances may from time to time produce situations that are not covered by the Policy. These situations may require modifications or exceptions to achieve policy goals. Management flexibility is appropriate and necessary in such situations, provided specific authorization is received from the Board.

PASSED AND ADOPTED this 28th day of March, 2006 by the following vote:

AYES: 6
NOES: 0
ABSTENTIONS: 0
ABSENT: 0



Executive Officer of the Board of Education
of the Los Angeles Unified School District

Amends/Rescinds:
Cross References:
Legal References:

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

APPENDIX L

NOTES

NOTE 1 - LONGER SCHOOL DAY

The annual minimum number of instructional minutes required are as follows:

<u>Grade Level</u>	<u>State Minutes Offered Requirement</u>	<u>District Actual Minutes Offered</u>
Kindergarten	36,000	36,000
Grades 1 to 3	50,400	55,100
Grades 4 to 5/6	54,000	55,100
Grades 6 to 8	54,000	62,160 to 65,300
Grades 9 to 12	64,800	65,300

NOTE 2 - SUMMARY OF ALL FUNDS

<u>Interfund Adjustments</u>	<u>2003-04 Actual Revenue and Expenditures</u>	<u>2004-05 Actual Revenue and Expenditures</u>	<u>2005-06 Actual Revenue and Expenditures</u>	<u>2006-07 Second Interim Revenues and Expenditures</u>	<u>2007-08 Budgeted Revenues and Expenditures</u>
General Fund	\$ 8,345,690	\$ 28,237,838	\$ 92,056,834	\$ 85,424,731	\$ 111,950,000
Cafeteria Fund	-	-	11,139,960	-	30,380,871
Adult Education Fund	-	-	-	3,898,271	-
Child Development Fund	8,411,473	8,064,894	8,764,453	9,961,859	10,085,330
Deferred Maintenance Fund	8,140,090	23,300,000	30,000,000	30,660,394	30,909,398
Special Reserve Fund - CRA	3,756,340	-	-	-	-
Special Reserve Fund - FEMA - Earthquake	3,805,826	-	2,224,723	-	-
Special Reserve Fund - FEMA - Hazard Mitigation	25,680,903	2,224,723	-	-	-
Special Reserve Fund	12,970,165	110,540,182	27,403,017	450,000	-
Building Fund - Measure Y	-	-	1,457	-	-
Building Fund - Measure R	-	58,720	-	-	-
County School Facilities Fund	-	-	-	1,356,321	-
State School Building Lease/Purchase Fund	5,714,440	7,613,421	-	4,500,000	6,852,818
Capital Services Fund	95,322,836	400,866,176	210,067,942	36,791,724	38,819,250
Workers' Compensation Fund	173,489,501	172,194,199	188,302,944	159,055,485	106,657,965
Health & Welfare Benefits Fund	648,473,197	658,588,344	711,842,535	773,403,528	845,067,288
Liability Self-Insurance Fund	15,561,903	16,439,146	12,151,071	14,431,903	17,000,000
Total Interfund Adjustments	<u>\$ 1,009,672,364</u>	<u>\$ 1,428,127,643</u>	<u>\$ 1,293,954,936</u>	<u>\$ 1,119,934,216</u>	<u>\$ 1,197,722,920</u>

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

NOTE 3 - GENERAL FUND

The following designated balances included in the 2007-08 Beginning Balance represent resources set aside for a specific future use, either by law or District policy, and are therefore available only for appropriation or expenditure for the designated purpose:

	Amount
Designated For Restricted Programs	\$ 202,735,855
Designated For Carryovers	147,867,008
Total Designated Balances	<u>\$ 350,602,863</u>

NOTE 4 - GENERAL FUND

Beginning in 2004-05, there is no longer a maintenance of effort provision requiring that General Fund, Regular Program revenues be budgeted as support to the Compensatory Education Program. As a result, there is no longer a transfer of \$19.3 million in base revenue limit funds between General Fund, Regular Program and General Fund, Specially Funded Programs.

Effective 2001-02, regular program ROC/P support for SFP ROC/P skill centers is no longer required due to a new funding system that absorbed JTPA programs into the Workforce Investment Act program.

NOTE 5 - GENERAL FUND

The sub-object 7300, Interprogram/Interfund Charges and Credits, is used to account for indirect support charges by the General Fund to the Adult Education Fund and to Specially Funded Programs within the General Fund, Adult Education Fund, and Child Development Fund.

NOTE 6 - GENERAL FUND

The following reserved amounts are portions of the General Fund ending balance which are set aside for a specific use and are therefore not available for appropriation or expenditure:

	Amount
Imprest and Revolving Cash Funds (A)	\$ 2,759,390
Maintain Stock in District Warehouse (B)	6,750,563
Public Carrier Ticket Book Inventory (C)	836,947
Prepaid Expenditures (D)	5,273,465
General Reserve (E)	1,000
Total Reserved Amounts	<u>\$ 15,621,365</u>

- (A) Under established accounting policy, the value of these funds is fully reserved to prevent the over-appropriation of available resources.
- (B) Under established accounting policy, the year-end value of Stores Inventory is fully reserved to prevent the over-appropriation of available resources.
- (C) Under established accounting policy, the value of these ticket books is fully reserved to prevent the over-appropriation of available resources.
- (D) Under established accounting policy, the value of the prepaid expenditures (TRANS interest expense) is fully reserved to prevent the over-appropriation of available resources.
- (E) The Board has established this reserve at \$1,000.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

NOTE 7 - ADULT EDUCATION FUND

Under the provision of Education Code Section 52501.5 (b), \$4,258,974 for 1995-96; \$8,404,976 for 1996-97; \$4,538,552 for 1997-98; \$2,651,411 for 1998-99; \$2,228,768 for 1999-2000; \$4,907,913 in 2000-01; \$10,600,000 in 2001-02; \$10,600,000 in 2002-03; \$10,600,000 in 2003-04; \$10,600,000 in 2004-05; \$10,600,000 in 2005-06, \$10,600,000 in 2006-07, and \$10,600,000 in 2007-08.

NOTE 8 - CAFETERIA FUND

	Number of Meals Served	Reimbursement Rate	2007-08 Amount
<u>Federal Revenue</u>			
Special Summer			
Lunch	401,143	\$ 2.6240	\$ 1,052,599
Breakfast	127,651	1.5068	192,345
Snack	58,037	0.6048	35,101
			<u>\$ 1,280,045</u>
Special Assistance Program			
Lunch			
Paid	54,826,719	\$ 2.4900	\$ 136,518,530
Reduced Price	5,950,772	2.1000	12,496,621
Full Price	8,706,602	0.2600	2,263,717
			<u>\$ 151,278,868</u>
Nat'l School Breakfast (Regular)			
Paid	1,376,961	\$ 1.3500	\$ 1,858,897
Reduced Price	136,920	1.0500	143,766
Full Price	299,135	0.2500	74,784
			<u>\$ 2,077,447</u>
Needy Breakfast			
Paid	28,958,304	\$ 1.6100	\$ 46,622,869
Reduced Price	3,229,935	1.3100	4,231,215
Full Price	2,907,228	0.2500	726,807
			<u>\$ 51,580,891</u>
Snacks			
Paid	7,611,828	\$ 0.6700	\$ 5,099,925
Reduced Price	3,496	0.3300	1,154
Full Price	9,368	0.0700	656
			<u>\$ 5,101,735</u>
Child Care Program			
Lunch			
Paid	1,413,924	\$ 2.4700	\$ 3,492,391
Reduced Price	205,061	2.0800	426,527
Full Price	326,915	0.2400	78,460
			<u>\$ 3,997,378</u>
Breakfast			
Paid	1,404,969	\$ 1.3600	\$ 1,910,757
Reduced Price	203,751	1.0500	213,939
Full Price	324,654	0.2500	81,164
			<u>\$ 2,205,860</u>
Snack			
Paid	1,478,924	\$ 0.6700	\$ 990,879
Reduced Price	215,656	0.3800	81,949
Full Price	361,506	0.0700	25,305
			<u>\$ 1,098,133</u>
<u>State Revenue</u>			
Child Care Program Reduced Price and Free	3,227,704	\$ 0.1719	\$ 554,842
Child Nutrition Program Reduced Price and Free	94,479,611	0.1719	16,241,045
Total State Revenue			<u>\$ 16,795,887</u>

Note: Effective 2001-02, Cafeteria Fund revenues for fiscally independent charter schools were excluded from this fund.

SUPERINTENDENT'S ADOPTED 2007-08 FINAL BUDGET

NOTE 9 - CAPITAL SERVICES FUND

Other Uses

The following table shows the source of funds for repayment of Certificates of Participation (COPs) and other long-term obligations, their purposes, the requirements in 2007-08, and the year in which these obligations will be fully repaid.

	Beginning Date	Ending Date	2007-08 Payment
<u>General Fund</u>			
2000A COPs-QZAB	1999-2000	2011-12	753,709
2001B COPs-Beaudry	2000-01	2031-32	3,610,690
2001D COPs-Land Acquisition II	2000-02	2021-22	1,000
2002C COPs-Beaudry	2001-02	2031-32	605,756
2003A COPs-Multiple Properties	2002-03	2027-28	2,000
2003B COPs-Capital Project	2002-03	2028-29	2,244,630
2004A COPs-Refi/Refunding	2003-04	2014-15	501,889
2004B COPs-Refi/Refunding	2003-04	2008-09	82,978
2005A COPs-01C Refunding	2004-05	2024-25	4,448,549
2005B COPs-Beaudry 3	2004-05	2026-27	1,642,088
2007 COPs-LT Parking, Buses, ISIS	2006-07	2031-32	-
 <u>Capital Facilities Fund</u>			
1996 A ELA/King Drew	1996-97	2016-17	12,193
1997A Belmont	1997-98	2017-18	7,961,481
1998A COPs-Ambassador	1997-98	2013-14	5,461,262
2000B Multiple Properties	2000-01	2010-11	4,131,962
2002A Bravo Refunding	2001-02	2007-08	3,759,076
2005C COPs-96A ELA/Drew Refn	2004-05	2025-26	2,241,701
 <u>Building Fund - Measure Y</u>			
2005 COPs-QZAB-Repay/Int	2004-05		299,997
Total			<u>\$ 39,664,853</u>

Amounts Restricted

This amount represents reserves in the hands of trustees required for final payments under the terms of the various leases. (Measure Y)

\$ 1,903,892

APPENDIX M

GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms

Abatement – A complete or partial cancellation of an expenditure or revenue item.

AB 825 Block Grants – In 2005, the State combined more than two dozen categorical programs into six block grants for purposes of flexibility. The six block grants are: (1) the “Protected Pair” – The Pupil Retention Block Grant and the Teacher Credentialing Block Grant; and (2) the “Flexible Four” – The Professional Development Block Grant, the School Safety Consolidated Competitive Grant, the Targeted Instructional Improvement Block Grant, and the School and Library Improvement Block Grant. The “Flexible Four” allow districts to transfer a maximum of 15% of program funds from the block grant into other block grants or other State categorical programs, or 20% in from other block grants; the “Protected Pair” allows transfers of up to 20% in but no transfers out.

Academic Performance Index – Schools’ scores on the API scale, and their improvement as reflected by API scores, form the basis for funding in several Governor’s Initiative programs. The API scale measures student achievement on certain standardized tests.

Accounts Payable – Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered. Includes amounts billed but not yet paid.

Accounts Receivable - Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered. Includes amounts billed but not received.

Accrual Basis of Accounting – An accounting method in which revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis of accounting for proprietary funds such as the Cafeteria and Self-Insurance funds, and fiduciary funds such as the Annuity Reserve Fund. (See also Cash Basis of Accounting and Modified Accrual Basis of Accounting).

Administered Budget – Resources administered by a central office that directly affect either schools or the District as a whole.

Administrative Services Credit – A credit (negative) amount budget to reflect indirect Administrative Services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

Ad Valorem Tax – A tax based on a percentage of the value of goods or services.

Audit – An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Authorized Positions – Positions, both filled and vacant, for which authority is provided in the budget. All positions are budgeted as full positions, even if they provide service on a part-time basis.

Average Daily Attendance – A measure of pupil attendance used as the basis for providing revenue to school districts and as a measure of unit costs. Only in-seat attendance is counted in computing ADA.

Base Revenue Limit – The basic State funding to K-12 education. It is expressed either as an amount per ADA or as a dollar amount. The District’s most important funding source, Base Revenue Limit funding is comprised of a combination of State tax revenues and local property tax allocations.

Budget Terms (*Continued*):

Block Grant – A funding methodology in which the granting authority (e.g., the State) groups multiple programs into one entity for funding purposes. This is usually done for purposes of improving funding flexibility; districts may choose to increase or decrease funding for programs within the block grant, depending upon the perception of the individual district regarding the relative value of the individual programs.

Bond – A certificate containing a written promise to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Budget – A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustment (or “Budget Transfer”) – A change among budgeted items.

California State Lottery – Implemented through Proposition 37, passed by the voters in November, 1984, the lottery distributes funds to local districts for instructional purposes. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Because the initiative does not define “instructional,” local districts have wide latitude in the use of lottery funds. Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

Capital Expenditures – According to the California School Accounting Manual, capital expenditures are those “for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA’s threshold for capitalization.” Among the categories of expenses recorded as capital expenditures are: land, buildings, site improvements, and some types of equipment; this category also covers library books, as well as the costs of project management that can be clearly assigned to an individual capital project.

Capital Outlay – Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Capital Project Funds – District Funds dedicated to facilities construction and repair.

Carryover (or Carryforward) – Unexpended balances that are carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may carry forward at a particular location or may be carried forward and redistributed as part of a new year’s allocation, depending on program guidelines.

Cash Basis of Accounting – An accounting method in which revenues are recorded when cash is received and expenditures (or expenses) when cash is disbursed. School districts do not use the cash basis of accounting. (See Accrual Basis of Accounting and Modified Accrual Basis of Accounting).

Categorical Mega-Item – Refers to a variety of categorical programs grouped into one funding item in the State Budget by legislative action in order to avoid possible vetoes of specific programs. Districts are given authority to transfer a percentage of Mega-Item funding between programs comprising the Mega-Item.

Categorical Programs – Programs funding activities are supplemental to the District’s basic instructional program. These programs may be included in the General Fund, Regular Program, SFP, or in a number of Special Funds.

Certificated Salaries – Salaries paid for services that require a credential.

Certificates of Participation (COPs) – A financing technique which provides funding through the sale of papers, backed by a specific capital asset, for capital cost items.

Charter School – A school that under State law operates semi-autonomously of the District. A “fiscally independent” charter school receives funding from the State and utilizes the funds to best serve the needs of its students; an “affiliated” charter school continues to receive funding from the District but develops curriculum that may differ from that of the District.

Budget Terms (*Continued*):

Child Days of Enrollment – Children’s Centers generate revenue on the basis of Child Days of Enrollment, an alternative to the ADA calculations used for schools.

Civic Center Rentals - Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District’s General Fund revenues.

Classified Salaries – Salaries for services that do not require a credential.

Community Day School – A school site for service to students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, CDSs must be located on sites separated from regular District campuses.

Compensatory Education – Comprised of ESEA – Title I, Economic Impact Aid, and School Improvement Programs; provides supplementary funding for schools with a specified percentage of students who qualify for funding under program guidelines.

Concept 6 Calendar – A 3-track, year-round calendar calling for students to attend 163 days with 6.6 daily hours of instruction.

Concurrently Enrolled – Students enrolled simultaneously in a K-12 school and in a Regional Occupational Center or Adult Education Program.

Continuous – See “Ongoing.”

Current Expense of Education – The current General Fund operating expenditures for kindergarten through grade twelve, excluding expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, and acquisition and construction of facilities, and other outgo items.

Debt Limit – The maximum amount of legally permitted debt.

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

Deficit Factor – A percentage deduction from a funding source such as the revenue limit.

Deficit Spending – The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Designated Balance – The portion of the previous year’s ending balance committed by statute or by District policy and therefore unavailable for general purpose allocations.

Developer Fees – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries in order to obtain additional funds for the construction of schools.

Direct Services – Services that are delivered at the school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

District Defined Programs – Programs within the General Fund that are summarized as distinct programs within the budget document. District Defined Programs are selected for increased recognition in the budget because they have significant financial implications or because the Board has indicated a desire that financial information about the program be reflected in the budget document.

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers’ compensation, unemployment insurance, health and medical benefits, and other employee “fringe benefits.”

Encroachment – Costs of a District Defined Program such as Special Education that exceed the program’s earned income. Encroachment is covered through Interprogram Adjustments, usually from General Program resources.

Budget Terms (*Continued*):

Encumbrance – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

Enterprise Funds – Funds used to account for activities of an LEA that, because of their income-producing character, are similar to those found in the private sector.

Entitlement – An apportionment that is based on specific qualifications or a formula defined in statute.

Equalization Aid – Funds provided by the State to improve the revenue equity between districts receiving relatively low revenue limit amounts per-ADA and districts receiving relatively higher amounts. Equalization aid is typically provided on the basis of type and size of school districts; small elementary district revenue limits are compared with other small elementary districts; large unified districts such as LAUSD are compared with other large unified districts, etc.

Expenditure – The cost of goods delivered or services rendered.

Federal Emergency Management Act – A funding source for building repairs related to the January 17, 1994 earthquake, and for hazard mitigation measures. FEMA funds may also be allocated for other natural disasters.

Fees – Amounts collected from or paid to individuals or groups for services or for use of a facility.

Fiduciary Funds – District Funds utilized as holding accounts for amounts owed to employees under various agreements.

Fiscal Year – A period of one year, the beginning and ending dates of which are fixed by statute. The fiscal year for California school districts begins July 1 and ends on June 30.

Function – Under SACS, function refers to activities or services performed to accomplish a goal.

Fund – Defined as “a sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.”

Fund Balance – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund’s total liabilities from the total assets. The difference is the fund balance.

General Fund – The Fund used to summarize costs of the District’s basic operations. The District’s General Fund includes both Regular Program and SFP activities.

Gifted and Talented Education – A State-funded program within General Fund which provides supplementary funding for identified qualifying students.

Goal – Under SACS, a goal defines an objective or set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governor’s Budget – The Governor’s Proposed State Budget, or “Governor’s Budget,” is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

Grant – A contribution, either in money or material goods, made by one governmental agency to another. Grants may be for specific or, rarely, for general purposes.

Hourly Programs – Programs funded by the State on the basis of hours of attendance rather than ADA. Refers primarily to summer and intersession classes, but also applies to programs such as after-school intervention, Saturday School, etc.

Implemented Budget – Budget for Specially Funded Programs that has been allocated to specific appropriations for expenditure.

Budget Terms (*Continued*):

Indirect Cost – Elements of cost necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, personnel, purchasing) that benefit the entire district.

Indirect Cost Rate – A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Interfund Transfers – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a Special Fund.

Interim Reports – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Internal Service Funds – Funds to the District dedicated to self-insurance of such costs as employee health and medical benefits, liability insurance, and worker's compensation.

Interprogram – Costs of a District Defined Program that exceed the program's income must be covered from other General Fund revenues. Such costs are covered through "interprogram" transfers from the General Program.

Least Restrictive Environment (Special Education Program) – A term used to describe the placement requirements for identified students with special needs into schools and programs.

Limited – See "Onetime."

Mandated Cost Reimbursements – The California Constitution requires that the State reimburse local governmental entities, including school district, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

May Revision (or "May Revise") – Published each May, this State document updates the Governor's Budget published in January with regard to the Governor's State revenue projections and spending priorities for the coming fiscal year.

Measure K – A local school facilities bond measure, passed by the voters on November 5, 2002. Measure K proceeds may be used to repair, renovate, acquire, construct or lease school buildings, including classrooms, libraries, restrooms, science laboratories, and other capital projects. Proceeds may also be used: to acquire instructional materials (including library books); upgrade fire/security systems; perform earthquake retrofitting; install lighting, plumbing, and heating; remove asbestos and lead paint; upgrade wiring for computers; and build new neighborhood schools to relieve overcrowding. Funds may not be used for non-Measure K-related administrative salaries.

Measure R – Passed by the voters in March of 2004; provides additional funding for reduction of overcrowding, construction of schools, repair and upgrade of aging classrooms, and other facilities-related purposes.

Measure Y – Passed by the voters in November of 2005; provides additional funding to return all schools to a two-semester calendar, end involuntary busing, focus on critically needed schools for younger students, and ensure that every community receives its fair share of new schools and classrooms. Measure Y will continue repair and upgrade of aging and deteriorating classrooms and restrooms, build new schools, upgrade fire and safety and emergency response equipment, and eliminate asbestos and lead paint hazards.

Modified Accrual Basis of Accounting – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

Budget Terms (*Continued*):

Multiyear Financial Plan – A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

Ninety/Thirty (90/30) Calendar – A year-round calendar in which students are assigned for 90 schools days, off for 30, then on for 90.

Norms – Most District schools receive their base allocations of teachers, school administrators, school clerical positions, and various resources, on the basis of Board-approved “norms,” which determine the resources to be allocated to individual schools. Most norms are based on numbers of students on “norm day,” which is generally the Friday of the fourth week of school, but other factors may be used in norm allocations (e.g., the allocation of custodians is based on a complex formula that includes the size of the school). The District norms are published in the form of “norm tables” which describe the factors utilized in determining the individual norms.

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by “Object of Expenditure,” which reflect specific categories of cost such as Teachers’ Salaries, Textbooks, etc.

Onetime – Revenue or expenditure line-items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line-items that are expected to continue into the subsequent year.

Operational Budget – The positions and other resources which enable an operating unit to perform the functions for which it is responsible. Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

Overdraft – The amount by which expenditures and encumbrances exceed the budget available for them.

Pending Distribution – Accounts in the budget held for distribution to expendable appropriations during the course of the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

Position Control – A system developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

Program Code – Four-digit code used in budgeting and controlling of expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

Proposition 20 – 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials, in accordance with Proposition 20, passed by the voters in March, 2000.

Proposition 47 - The passage of Proposition 47 in November 2002 authorized the sale of bonds to provide funding for the State School Facilities Fund, which provides for new school facility construction, modernization projects, and facility hardship grants.

Proposition 49 – Passed by the voters in 2002, a program providing for major expansion of existing before- and after-school programs beginning with the 2006-07 school year.

Proposition 55 – The State Kindergarten-University Public Education Facilities Bond Act of 2004 was passed by the voters in March of 2004. Provides funds for locally approved bond measures for the purpose of building new schools and classrooms to relieve overcrowding.

Proposition 98 – Passed by the voters in 1988, Proposition 98 provides the formula by which the amount of money to be allocated to statewide K-14 education in California is determined.

Budget Terms (*Continued*):

Proposition BB – LAUSD facilities bond measure passed by the voters in April of 1997.

Public Employees' Retirement System (PERS) – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

Quality Education Investment Act – Funds approved as part of the settlement of the *CTA v. Schwarzenegger* lawsuit, intended to improve education, primarily through class-size reduction, at Decile 1 and 2 schools. Funds are provided over a seven-year period, with participating schools determined through a random lottery. Schools must meet achievement criteria in order to remain eligible for funding. Funding for this program begins in 2007-08.

Regional Occupational Centers – Provide classes in a variety of occupations leading to employment of adults and high school youth.

Regular Program – Generally refers to funds related to the basic activities of the District. “Regular Program” and “Specially Funded Programs” comprise the totality of the General Fund.

Requisition – A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores, a warehouse, or a vendor.

Reserve – An account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board’s discretion. Amounts held in reserve cannot be expended without the Board’s formal approval.

Reserve for Economic Uncertainties – The District is required to maintain a 1% reserve to offset the potential impact of unanticipated overexpenditures or revenue shortfalls.

Restricted – Program funding that is limited to specific students or types of expenditure. E.g., Gifted and Talented, Title I, etc. See *Categorical*. Also see *Unrestricted*.

Revenue Limit – The revenue limit is the largest and most important revenue source to the General Fund. The revenue limit is funded from a combination of State funds and local property taxes, and is allocated on the basis of a rate per A.D.A. multiplied by the District’s P2 A.D.A. The State COLA provides the basis for increasing the revenue limit.

Revenues – The funding available to an organization from outside sources. Revenues are the primary financial resource of a Fund.

Routine Repair and General Maintenance Program – Provides for the repair of District buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. Districts are required to commit 3% of their budgeted General Fund amount for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund can comprise ½%; maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

SACS-2000 – The form used by local school districts to report financial information to the County Office of Education. Replaced the J-200 reporting form. “SACS” is the abbreviation commonly used for “Standardized Account Code Structure.”

Budget Terms (*Continued*):

Special Education Program – Provides instructional and other services to students who have special needs resulting from physical, emotional, intellectual or learning disabilities.

Special Education – Incidence Factor – A State special education component that provides funding to SELPAs with unusually high proportions of high-cost special education students. Also known as the Special Disability Allowance (SDA).

Budget Terms (*Continued*):

Special Education Local Plan Area (SELPA) – In 1977, all California school districts and county offices were required to form geographical regions of sufficient size and scope to provide the federal mandated special education programs and services to meet the unique needs of individual children residing within the region’s boundaries. Each region, or SELPA, develops and maintains a local plan describing how the SELPA will guarantee and provide special education programs and services. Because of its size, Los Angeles Unified is a single-district SELPA.

Special Education – Low Incidence – A separate funding stream within the Special Education Program intended for purchase of equipment needed for instruction of identified students with specified disabilities.

Special Education Mandate Settlement – Funding received as a result of a settlement related to the State’s special education requirements exceeding federal requirements.

Special Funds – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

Specially Funded Programs – Programs that are “restricted” or “categorical” in nature and generally require separate reporting to a granting agency. Examples are NCLB-Title I (federal) and Economic Impact Aid (state).

Standardized Account Code Structure (SACS) – Statewide standardization of school district budgeting and accounting codes, in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

State Mandated Cost Reimbursements – Revenue received by the District in reimbursement for programs or activities resulting from State mandates or court orders. The California State Constitution requires that the State reimburse local governmental agencies for mandated activities.

State Teachers’ Retirement System (STRS) – State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Statutory COLA – The cost of living adjustment (COLA) calculated based on the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce (Education Code §42238.1[a][2]).

Student Body Fund – An agency fund to control the receipts and the disbursements of student association activities. Student body funds are not the property of the school district and are not reflected in the District budget or accounts.

Student Integration Program – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. Was formally created by the Crawford v. LAUSD legal decision.

Targeted Instructional Improvement Grant – Provides funding to cover costs of ongoing desegregation efforts and, if funds remain, to meet the needs of underachieving schools. Replaces Student Integration funding in the 2002-03 State Budget.

Tax and Revenue Anticipation Notes – Short-term notes issued in anticipation of receipt of revenues, typically for cashflow purposes.

Teachers As A Priority – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staffs.

The “Deal” – In 2004-05, in order to bring the State Budget into better balance, the Governor agreed with the Education Coalition that public education would receive \$2 billion less than its Proposition 98 entitlement. The Governor indicated that public education would continue to receive its fair share of any unanticipated revenues. In 2005-06, despite substantial State revenue increases in both 2004-05 and 2005-06, the Governor did not provide additional funding to public education, leading to the *CTA and O’Connell v. Schwarzenegger* lawsuit. In the 2006-07 State budget, the lawsuit is settled out-of-court, and the Governor agrees to provide the additional funds.

Budget Terms (*Continued*):

Undesignated Balance – The portion of the previous year’s ending balance that is uncommitted and available for discretionary use. All balances are onetime in nature.

Ungraded – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the “Ungraded” section of attendance/enrollment reports.

Unimplemented Budget – Reflects Specially Funded Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented, or placed into expendable appropriations.

Unrestricted – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

Budget Abbreviations

A&I – Alterations and Improvements of Buildings or Sites.

AB – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602).

ABE – Adult Basic Education Program.

ACA – Assembly Concurrent Amendment.

ACR – Assembly Concurrent Resolution.

ADA – Average Daily Attendance.

AEWC – Alternative Education and Work Center.

AFDC – Aid for Dependent Children.

AP – Advanced Placement.

API – Academic Performance Index.

AYP – Adequate Yearly Progress

BA – Budget Adjustment (“Budget Transfer”)

BRASS – Budget Reporting and Analysis Support System.

BTS – Budget Tools for Schools

BTSA – Beginning Teacher Support and Assessment

C – Certificated Salaries.

CAHSEE – California High School Exit Examination.

CalWORKS – California Work Opportunity and Responsibility to Kids

CAP (TIIG/Student Integration Program) – Capacity Adjustment Program.

CBEDS – California Basic Education Data System.

CBEST – California Basic Education Skills Test

CBET – Community-Based English Tutoring Program.

CDE – Child Days of Enrollment (used in Child Development Fund).

CDE – California Department of Education.

CDS – Community Day Schools.

COLA – Cost of Living Adjustment.

Comp Ed. – Compensatory Education.

COPs – Certificates of Participation.

Budget Abbreviations (*Continued*):

CPI – Consumer Price Index

CPR – California Performance Review

CRA – Community Redevelopment Agency.

CSR – Class Size Reduction

CSR – Comprehensive School Reform.

CST – California Standards Test

CTA – California Teachers' Association

CY – Current year.

DDP – District Defined Program.

DIS (Special Education Program) – Designated Instructional Services (or Designated Instruction and Services).

DOF – California Department of Finance.

DRS (TIIG/Student Integration Program) – Designated Receiver Schools.

EIA – Economic Impact Aid. This program has two components: EIA-Bilingual and EIA-Compensatory Education.

ELAP – English Language Acquisition Program.

ELL – English Language Literacy Program.

ERAF – Education Revenue Augmentation Fund.

ERP – Enterprise Resource Planning

ESEA – Elementary and Secondary Education Act.

ESL – English as Second Language.

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency.

FTE – Full-time Equivalent

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GAIN (Adult Education Program) – Greater Avenues for Independence.

GATE – Gifted and Talented Education Program.

GED – General Educational Development

GFOA – Government and Financial Officers' Association

GO – General Obligation (Bond)

Budget Abbreviations (*Continued*):

HPSGP – High Priority Schools Grant Program

IASA – Improving America’s Schools Act.

IAU – Independent Analysis Unit.

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Education Program

II/USP – Immediate Intervention/Underperforming Schools Program

IMA – Instructional Materials (or “Materiel”).

ITD – Information Technology Division.

JTPA – Job Training Partnership Act.

KLCS – TV – The District-owned and operated television station.

LAAMP – Los Angeles Annenberg Metropolitan Project.

LACOE – Los Angeles County Office of Education.

LAEP – Los Angeles Educational Partnership.

LAO – Legislative Analyst’s Office

LCI – Licensed Children’s Institution

LEA – Local Educational Agency (generally refers to a local school district).

LEP – Limited English Proficient or Proficiency.

LRE (Special Education Program) – Least Restrictive Environment.

MTYRE – Multi-Track Year-Round Education

NC – Non-Certificated (Classified) Salaries.

NCLB – No Child Left Behind

NPA (Special Education Program) – Nonpublic Agency.

NPS (Special Education Program) – Nonpublic School.

NSF – National Science Foundation.

OASDHI - Old Age, Survivors’, Disability and Health Insurance (Social Security).

OPEB – Other Post-Employment Benefits.

P1 – The First Principal Apportionment (for attendance accounting and State allocation purposes)

P2 – The Second Principal Apportionment (for attendance accounting and State allocation purposes)

Budget Abbreviations (*Continued*):

PAR – Peer Assistance and Review.

PD – Pending Distribution.

PERS – Public Employees’ Retirement System.

PHBAO (TIIG/Student Integration Program) – Primarily Hispanic, Black, Asian and Other Non-White.

PI – Program Improvement

PL – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142).

PSP (TIIG/Student Integration Program) – Priority Staffing Program.

PWT (TIIG/Student Integration Program) – Permits With Transportation.

PYA – Prior Year Adjustment.

QEIA – Quality Education Investment Act

OZAB – Qualified Zone Academy Bonds.

RIF – Reduction in force.

ROC/P – Regional Occupational Centers/Programs.

ROC/SC – Regional Occupational Centers/Skills Centers.

RRGM – Routine Repair and General Maintenance.

RSP (Special Education Program) – Resource Specialist Program.

SACS – Standardized Account Code Structure.

SARB – School Attendance Review Board.

SARC – School Accountability Report Card

SB – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602).

SBE – State Board of Education.

SCA – Senate Constitutional Amendment.

SDC (Special Education Program) – Special Day Class.

SELPA – Special Education Local Plan Area

SFP (or SFEP) – Specially Funded Programs (or Specially Funded Educational Programs).

SI – School Improvement Program.

SRLDP (TIIG/Student Integration Program) – School Readiness Language Development Program.

STAR – Standardized Testing and Reporting

STRS – State Teachers’ Retirement System.

TAP (or TAAP) – Teachers As A Priority.

Budget Abbreviations (*Continued*):

TIIG – Targeted Instructional Improvement Grant.

TRANS – Tax and Revenue Anticipation Notes.

TUPE – Tobacco Use Prevention Education.

UCTP (TIIG/Student Integration Program) – Urban Classroom Teacher Program.

WIA – Workforce Investment Act.

YRS – Year-Round Schools.